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ORDERS OF THE GOVERNMENT

N.-W. PROVINCES AND OUDH.

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No. VII.

FINANCIAL DEPARTMENT.

No. VII.—FINANCIAL DEPARTMENT.

ADMINISTRATION.

Resolution No. 1676, dated 26th September, 1876.

(*a.*)—COMMISSIONERS are authorized to sanction refunds of land-revenue payments in cases where such refund is a matter of right (as *e.g.*, where such refund is in accordance with a competent order, judicial decree, &c.), all doubtful cases being referred to Government through the Board of Revenue.

(*b.*)—The Accountant-General is competent to sanction transfers or corrections of accounts (of sums for the expenditure of which proper authority has been obtained) of any year till the accounts of such year are closed, the permission of the Local Government being necessary in all other cases. Subject to these conditions, Commissioners will henceforth be competent to direct such transfers as seem to them necessary up to the end of the first quarter of the official year next succeeding; *i.e.*, Commissioners may direct transfers under the above conditions in the accounts of 1874-75 up to the end of June, 1875; informing the Accountant-General if within the year, and submitting to Government any question concerning the account of previous years.

(*c.*)—Commissioners are at present authorized to sanction all *ordinary* contingent charges up to the limit of Rs. 500 per annum. Hitherto no definition has been laid down of what constitutes an *ordinary* charge. The Lieutenant-Governor is pleased to direct that all charges be accepted as *ordinary*, except such as relate to *tents*, *books*, *padlocks*, and *record-racks*, or any other regarding which special rules exist. In regard to all items other than these the sanction of the Commissioner will therefore be considered final.

(*d.*)—No specific amount has hitherto been fixed, on the analogy of the Rs. 500 limit assigned to Commissioners, within which Collectors of districts shall be considered competent to sanction disbursement on account of contingent charges. Collectors will henceforth be authorized to sanction on their own authority (within the budget provision for contingencies) the disbursement of payments for *ordinary* charges (as defined above in clause *c*) to the extent of Rs. 250 per annum.

(*e.*)—Collectors are authorized to sanction finally, on their own authority, all necessary law charges incurred in suits to which Government is a party, such as stamps, process fees, diet-money, &c. This does not include professional fees, which must be sanctioned by Government as heretofore.

(*f.*)—In regard to pensions considerable confusion has hitherto existed. Service pensions are regulated by the provisions of the Civil Pension Code, but in regard to all other classes (political, religious, eleemosynary, &c.) the rulings are somewhat vague and confused, especially in regard to the more important points of *payment of arrear, determination of succession, division among joint holders, continuation or resumption*, on decease of recipient, *transfer* (from one treasury to another), and *commutation*.

All ordinary matters in regard to pensions, *i.e.*, all the matters above referred to, except *continuation or resumption and commutation*, shall be settled by the Board of Revenue (and by Commissioners when competent under the rules in force) without reference to the Local Government.

When *continuation* seems to the Board a clear matter of right, no reference need be made by the Board to Government; but all *resumption* cases and all doubtful cases of *continuation* should be forwarded for the orders of Government. The power of *commutation* is reserved, under a late ruling of the Government of India, to the Local and Supreme Governments alone.

ADVANCES AND LOANS.

Loans to bodies corporate. Rules regarding—
Government of India, No. 3745, dated 8th November, 1879.

THE following are the rules issued under section 5 of the Local Authorities Loan Act, 1879 :—

I.—In these rules (1) "The Act" means "The Local Authorities Loan Act, 1879;" (2) "Local Authority" and (3) "Funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means "The Local Authority applying for or, as the case may be, receiving or raising, or having received or raised the Loan," and (5) "Loan" means "a loan under the Act."

II.—A loan must be defined in rupees and not by the sterling or any other foreign standard.

III.—No loan shall be granted or raised except for the construction or repair of works of public utility, within the local limits of the jurisdiction of the local authority, or for the benefit of the inhabitants within those limits.

IV.—No loan shall be granted to or raised by any district committee for the construction of any public work, unless it be estimated that a direct net revenue will be derived therefrom equal to at least four and-a-half per centum per annum on its capital cost; provided, however, that the Local Government may make a loan, not exceeding Rs. 20,000, and repayable in not more than one year, to a district committee, for a work designed especially to employ labour for the purpose of relieving distress.

V.—An application for a loan, or for permission to raise a loan, shall be signed by three-fourths of the members of the managing body or committee duly constituted and acting for the local authority. Every such application shall state—

1*st*, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2*nd*, the amount which it is proposed to borrow:

3*rd*, the fund or funds on the security of which it is proposed to borrow:

4*th*, the law or laws under which the said fund or funds is or are levied, received or held:

5*th*, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments in which it is proposed to repay the loan:

6*th*, the yearly proceeds of each of the funds received or held by the local authority:

7*th*, all expenditure incurred by the local authority in each of the three last preceding years:

8*th*, all existing prior charges upon the funds of the local authority.

VI.—The Local Government shall cause such inquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

VII.—If it appears to the Local Government that the loan ought not to be granted or raised, it shall reject the application.

VIII.—If it appears to the Local Government probable that the loan ought to be granted or raised, it shall cause to be published in the local official *Gazette* and otherwise, as it deems fit, within the local limits of the jurisdiction of the local authority, a copy of the application and such particulars in regard to any inquiry made under rule VI. as it may think necessary.

IX.—After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or, subject to the provisions of rule X., grant the loan, or refer the application for the orders of the Governor-General in Council.

X.—(*a*) Save as provided in clause (*b*) of this rule, the Local Government may make a loan from any sums which the Governor-General in Council allots for the purpose.

(*b*) If the proposed loan is more than twice the yearly income of the local authority ; or if the local authority be not a municipal committee, or persons legally entitled to the control or management of a municipal fund ; or if the loan exceeds Rs. 5,000, the previous sanction of the Governor-General in Council is necessary.

XI.—Receipts for loans shall be signed on behalf of the local authority in the manner in which orders for the disbursement of money on behalf of such authority are required by law to be signed. If there be no such law, such receipts shall be signed by the president or chairman, and by the vice-president or vice-chairman, and by two members of the managing body or committee duly constituted and acting for the local authority. The signature of a receipt shall be deemed to be an acceptance by the local authority of the loan and of all the conditions upon which it is granted or authorised.

XII.—The Local Government shall make provision for the proper inspection of all works which are being carried out by means of a loan and for ascertaining and securing that the loan is duly applied to the purpose for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division it is situate, and of any person who may be authorised to inspect the accounts of the local authority, and of any other person specially authorised by the Local Government in this behalf.

XIII.—If the Local Government considers that the conditions on which a loan was granted or authorised have not been fulfilled, or that the local authority has failed to comply with any of the requirements of these rules, it may, at any time, order that no further payments shall be made or received on account of such loan, and, if the loan was made from the public treasury, recover the amount advanced, with interest thereon, in the manner prescribed by section 6 of the Act.

XIV.—(*a*) Interest shall be charged half-yearly on each loan at the rate agreed upon ; and until the loan is completely raised, or until the Local Government shall at some earlier period declare the loan to be closed, shall be reckoned and paid on each instalment from the date on which it is received.

(*b*) Every loan shall be discharged in equal half-yearly instalments so calculated that the principal shall be repaid with interest in not more than twenty years from the date on which the loan is completely raised, or declared by the Local Government to be closed.

(*c*) Provided that, with the sanction of the Governor-General in Council, the equal half-yearly instalments may be so calculated that the principal shall be repaid with interest in more than twenty, but not more than thirty years from the date of the completion or closure of the loan.

XV.—The local authority may, at any time, repay the whole or any part of a loan made from the public treasury in advance of the periods fixed by the conditions of the loan.

XVI.—The cost of any inquiry made under rule VI., of advertisements published under rule VIII., of inspections made under rule XII., and of any other proceedings by order of the Local Government or the Governor-General in Council under these rules, shall be determined by the Local Government and shall be paid by the local authority.

XVII.—(*a*) The accounts of every loan shall be kept by the Accountant-General of the province in which it is made.

(*b*) The local authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

XVIII.—An annual statement of all loans granted or raised under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each province, or under each Local Government, shall be prepared by the Accountant-General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official *Gazette*.

XIX.—An attachment of any funds under section 6 of the Act shall be made by a notice to the local authority prohibiting the

collection or management of such funds by the local authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official *Gazette*, and otherwise, as may be directed by the Local Government, within the local limits of the local authority. The moneys collected or received under such attachment shall be paid into the Government treasury, or, if the loan has not been obtained from the Government, to the lender; and the accounts of moneys so collected and of the cost of collection shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the local authority and published in the local official *Gazette*.

Local Authorities Loan Act. Rules under the—

No. 815, dated 11th June, 1879.

As a rule, loans will not be granted from the public treasury to municipalities and other corporations for the construction of public works and other public purposes, and, in general, such bodies must borrow independently in the money market any money which they may be authorised to raise.

By section 7 of the Local Authorities Loan Act, 1879, Local Governments are empowered, with the previous sanction of the Government of India, to authorise municipalities and other corporations, under certain circumstances, to borrow money in the money market. The requisite sanction of the Government of India will only be given upon the understanding that any ultimate financial responsibility will rest on the Local Government, and not on the imperial treasury; and the Local Governments must regulate their action under the section in question accordingly.

Although it will always be necessary that the Local Government should furnish to the Government of India all the information necessary to enable His Excellency in Council to form an independent judgment on the merits of each proposal, it will be understood that in ordinary cases the Government of India will accept no responsibility, either for the character of the works to be constructed or for the sufficiency of the financial resources to be pledged. The entire responsibility for the adaptation of the works to the object in view, and for their financial results, will rest with the Local Government which authorises the loan, and if any demand upon the public treasury at any time arises out of any such proceedings, it must be satisfied, if at all, from provincial resources.

If, in any exceptional case, the Local Government desires to recommend a loan from the public treasury, it must, in making the recommendation, specifically undertake to make good from provincial resources the interest and capital repayments due from time to time, in case of default by the borrowing body. The Government of India will entertain no application which is not supported by a specific undertaking of this nature on the part of the Local Government.

Advances to public servants for building purposes.

G. G. O. No. 1680, dated 30th June, 1870.
No. 3123 dated 25th August, 1871.

THE following rules regarding advances made by Government to officers in the civil department for building purposes have been made by the Government of India :—

The indulgence must be limited to officers who desire to build houses at places where none are available or where house-rent is dear.

The advances are subject to the following conditions :—

I.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned ; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

II.—Such advances shall not in the aggregate exceed six months' salary, and the whole advance must be repaid in two years.

III.—Recovery will be made by the treasury officer, or other disbursing officer, deducting monthly instalments equal to one twenty-fourth part of the advance from the salary bills of the officer concerned.

IV.—In order to secure Government from loss consequent on an officer dying or quitting the service prior to complete repayment of the advance, the house so built must be mortgaged to Government, by whom the mortgage will be released on the full amount of the advance being liquidated.

IV. (*a*).—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.

V.—An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated will continue liable to the deduction of his monthly instalment until the advance has been repaid ; but, with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

VI.—An officer will not, under any circumstances, be allowed a second advance whilst any amount remains due on a previous one.

VII.—Application for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

VIII.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

A form of mortgage bond* will be issued to officers who may wish to avail themselves of the advance.

G. G. O. No. 5206, dated 26th August, 1874.

Local Governments may deal with applications for these advances from civil officers and chaplains.

G. G. O. No. 1465, dated 26th May, 1876.

No interest should be charged on advances made to public servants for building purposes.

Consolidated rules regarding advances of public money to individuals.

G. G. O. No. 2206, dated 28th July, 1877.

ADVANCES made under the *Land Improvement Act*,† 1871, are regulated by rules passed by each Local Government with the approval of the Governor-General in Council under authority of the Act. Provision for these advances may be made in the estimates of each year, without further sanction by the Government of India as follows :—

	Rs.
Government of the North-Western Provinces and Oudh	2,00,000

If the Local Government or Administration wishes to make a larger provision than this, the previous sanction of the Government of India must be obtained. Sums thus provided in the estimates may be disbursed without any further orders by the Government of India than may, in any case, be required by the local rules under the Land Improvement Act. The yearly rate of interest fixed by these rules is one anna in the rupee, or 6¼ per cent. ; but the Local Government may, if in any case it considers it expedient, for special reasons reduce this rate to 4½ per cent., or remit due interest in excess of this rate.

Besides advances under the Land Improvement Act and Local Authorities Loan Act, 1879, it sometimes becomes necessary to make loans of public money for the relief of persons suffering from some temporary calamity, as, for instance, the destruction of houses or crops, or seed grain, or agricultural stock by some calamity of season or by fire, or flood, or for some miscellaneous object. The Local Governments are authorized to advance money in such cases at their discretion within the following limits :—

	Limits of	
	Each advance.	All advances during the year.
	Rs.	Rs.
Lieutenant-Governors	1,000	10,000
Chief Commissioners	500	5,000

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* See *North-Western Provinces Gazette* for 20th July, 1870, page 52.

† For rules in force in North-Western Provinces see *North-Western Provinces Gazette* for 16th June, 1877, page 705 ; also Board's Circulars.

The yearly rate of interest upon such advances should ordinarily be, as for advances under the Land Improvement Act, one anna in the rupee, or $6\frac{1}{4}$ per cent.; but the Local Government may, at its discretion, for special reasons, make such advances at a lower rate of interest, or even without interest, or remit any part of the interest due upon such advances. It is not necessary generally to make any provision in the estimates for this class of advances, the amount of which is never likely to be large and cannot ordinarily be foreseen.

The following general rules should apply, as far as the law and existing regulations allow, to all the advances to which reference is hereinbefore made :—

(*a.*) The advances should be repaid in not more than twenty equal half-yearly instalments, including interest; the first instalment of principal to be repaid six months after the loan is completely taken up.

(*b.*) Temporary advances to municipalities should be repayable in not more than twelve months.

(*c.*) A penal rate of compound interest, not less than six per cent., should be enforced, as far as the law allows, upon all overdue instalments of interest, or principal and interest, and this should not be lightly remitted.

(*d.*) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the account department to the Local Government, and, if the loan was sanctioned by the Governor-General in Council, to the Supreme Government. A Local Government receiving such a report should, in the case of a loan sanctioned by the Governor-General in Council, immediately explain the circumstances to the Government of India, in the Home, Revenue, or Public Works Department, as the case may be, and the steps which it has taken to remedy the default.

BANKS AND TREASURIES.

Bank of Bengal. Instructions to prevent the stoppage of public business in—

Government of India, Home Department, No. 52-2036, dated 7th November, 1878.

THE Collector (or Deputy Commissioner) within whose district an Agent of a branch of the Bank of Bengal dies or becomes suddenly incapacitated for duty shall interpose to prevent stoppage of public business, and, as far as possible, to prevent risk of loss to the Bank. Accordingly, the Collectors of districts in which branches of the Bank of Bengal may be situate should interpose, in cases of stringent necessity, and subject to their own discretion in each case as follows :—

(*a.*) The Collector will go personally (or if he is in camp, one of his covenanted assistants will go) to the Bank premises ; he will take over the keys of the strong-room and other receptacles of treasure, notes, or books ; and he will see that the strong-room is properly secured and direct the guard to report to himself.

(*b.*) He will telegraph as early as possible to the head-office at Calcutta concerning what may have occurred to the Bank's Agent.

(*c.*) He will take steps for the due transaction of the Government business entrusted to the Bank, but he will abstain altogether from transacting, or causing to be transacted, any private business on behalf of the Bank.

The occasions on which a Collector may have to act under the present orders will, it is hoped, be very rare. But the Governor-General in Council deems it right to permit that its officers should be ready to take such action on behalf of the Bank of Bengal, in consideration of the service done by the branches of the Bank in outlying districts. It will be distinctly understood by Collectors, and it has been distinctly provided in the correspondence between the Bank and the Comptroller-General, that neither the Government nor its officers will incur any sort of responsibility, either to the Bank or to third parties, by reason of anything done by a Collector, or other officer, under the present orders.

Duties of Treasury Officers. Instructions regarding the—

Circular No. 30, dated the 22nd May, 1880 (Oudh).

FIVE hours a day at least must be set aside by treasury officers for the conduct of the duties of first class treasuries, and three hours at least in the cases of all other treasuries.

At all treasuries the first three working days of the month, the 10th and 11th, or the next two working days in the event of these being holidays, and the last working day of the month must be set apart entirely for treasury work.

At first class treasuries treasury officers must have no territorial jurisdiction and very little case-work of any description. They should, as a rule, be placed in charge of the Stamp Department, and should in addition have the superintendence of the record-rooms and such other miscellaneous work as the Deputy Commissioner may be able to make over to them. The making over of case-work is not absolutely prohibited, but only such an

amount of work of any or all kinds must be entrusted to officers in charge of any class of treasury as the Deputy Commissioner is satisfied can be performed without detriment to their proper duties.

Deputy Commissioners will be held responsible for seeing that these rules are strictly observed. The attention of Commissioners is also specially directed to this matter, which should hereafter be always referred to in the annual reports of inspections of treasuries.

(*For N.-W. P. see Board's E. C., page* 71-*IX.*)

Cash balances. Testing of—
G. O. No. 2239, dated 15th November, 1880.

COLLECTORS and treasury officers must bear in mind the necessity of zealous personal care in the matter of testing treasury balances and must strictly adhere to the prescribed rules. It must be clearly understood that the counting of sealed boxes, or bags, is not a verification of the cash balances. An officer verifying and certifying the balance in a treasury must actually examine the contents of the bags and boxes and count or weigh such contents.

Wills not to be kept in—
Circular No. 62, dated 11th November, 1881.

THE provisions of chapter IX. of Act III. of 1877 render it quite unnecessary that wills should be received for custody in any treasury, and this course should never be adopted except in very special cases with the previous sanction of Government, which should be applied for through the Commissioner of the division, with a full report of the reasons which appear to render such a course advisable.

Inspection of—
Circular No. 61, dated 11th November, 1881.

THE order in which questions for treasury inspection stand in the Civil Account Code should be adhered to. A Commissioner's inspection of a treasury should be such as to satisfy him that all is in proper order: but a discretion is left to inspecting officers as to answering all the questions in the Code, or only a part of them, so long as the inspection is thoroughly and efficiently carried out.

Treasury Officer. Powers of — in making payments.
India's No. 3313, dated 5th October, 1881.

THE authority of a treasury officer to make payments is strictly limited to the rules in the Account Code; and if a demand of any kind is presented at the treasury which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the treasury officer is to decline payment for want of authority.

A treasury officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order *to him* to make the payment. But all such special orders should, in the absence of urgency, be sent through the Accountant-General.

Rules for charge of Treasuries in Oudh

G. O. No. 3021, dated 8th October, 1881 (Oudh only).

COMMISSIONERS of divisions may authorise Deputy Commissioners to transfer to any subordinate assistant any or all of the administrative duties conected with their treasuries. But the power of drawing bills on other treasuries cannot be exercised by any subordinate until the conferment of such power shall have been notified in the *Government Gazette* by the Accountant-General, North-Western Provinces, to whom the Commissioner of the division is required to report all transfers of treasury duties which may be made by him under the authority now conferred.

The transfer of the charge of the treasury does not, however, exonerate the Deputy Commissioner from his responsibility, as head of the office, for the due discharge of the treasury duties, and he is required, notwithstanding such transfer, personally to examine and report to the Commissioner the amount of the cash in his treasury once in every month: or, if absent in the interior of his district for more than a month, then the examination and report is to be made on his return to the station.

BUDGETS.

Rules for drawing up provincial budgets.
Resolution No. 370A., dated 8th August, 1871.

THE following rules are laid down to guide the heads of departments in the submission of budgets, and to show the system of routine which must be adopted in the examination of estimates and the allotment of money for each separate service.

2. Budgets must be prepared for the ensuing financial year in time to reach the Accountant-General by 15th November. They must be drawn up in the forms in which they have hitherto been rendered to the Accountant-General. Those prepared in the different branches of the Public Works Department will be sent to the Accountant-General by the Secretary to Government, Public Works Department, and in all other departments by the several heads of those departments.

3. With the budgets an explanatory memorandum must be sent, showing every estimated increase or change, with the grounds on which it is proposed. No plan involving increase of expenditure over Rs. 500 can be inserted in any budget unless it has been previously expressly sanctioned. In the budget memorandum reference should be made to the Government order sanctioning the increase. In the Public Works Department any increase beyond the grant of the previous year must be similarly explained.

4. *Police.*—The Inspector-General of Police will submit his budget on the expenditure side in three parts, *viz.*—

(1)—For imperial police, on the basis of the last year's allocation, showing each district separately.

(2)—For municipal and railway police, in detail for each municipality and for the railway.

(3)—For village police, in all districts in which the local taxes under Act XVIII. of 1871 have been introduced under the orders noted in the margin or may be introduced hereafter. This section will be in detail for each district.

No. 1255A., dated 8th September, 1870.
No. 1738A., dated 30th December, 1870.

5. The receipt budget will be prepared in the same way :—

(1)—Against the imperial police no receipt will be shown, as the cost will be covered by an allotment to be made by the committee, but the amount of the imperial grant of December 14th under this head should be entered in a note by way of comparison.

(2)—Municipal and railway receipts and assignments, which will be the amount contributed by each municipality to cover the cost of its local police, and the proportion of the cost of the railway police paid by the railway company.

No income will be shown in the third section for village police, which will be covered by an appropriation to be made by the budget committee.

6. The budget of the Educational Department will be prepared in three parts :—

(1)—The educational sub-committee of the local committee in each district will prepare a budget for the halkabandi schools and all attendant expenses, including repairs and erection of school-houses. The allotment of the ensuing year will be assumed on the basis of the actual allotment of the current year.

(2)—The budgets for the tahsíl, zila, normal, and Anglo-vernacular schools will be prepared by the Inspectors, each for his own circle.

(3)—The budgets for the colleges will be prepared by the principals of the colleges.

(4)—The budgets for grants to aided schools will be drawn up in the Director's office.

Extended to Oudh by Circular No. 180., dated 7th February, 1878.

7. The budgets of the dispensaries and lunatic asylums will be drawn up by the sub-committee of the local committee in each district and submitted to the Surgeon-General by the 15th of October. Full details on these heads will be given in the instructions which will issue from the Accountant-General.

8. The budgets of the Jail and Registration Departments, of the Agra Medical College, of Sanitation, of Printing, and of the Chemical Examiner will be similar to those hitherto submitted, both in respect of expenditure and receipts, the profits on jail manufactures being shown as heretofore. The balance of expenditure will be met by appropriations from the provincial funds.

9. The Vaccination Department budget should be in three parts. On the expenditure side will be shown separately—

(1)—The cost of superintendence, vaccination, &c., hitherto met by the imperial grant; (2) the pay of vaccinators provided for by municipalities; (3) those provided by private charity. On the receipt side will be shown the items corresponding to (2) and (3), *i.e.*, the contribution from municipalities and individuals; the cost of section (1) will be met by an appropriation which will be made by the budget committee.

10. The estimate for the District Post will be prepared by the Postmaster-General, North-Western Provinces.

11. In the Public Works Department local committees will prepare their budgets for district roads as heretofore, under the orders of that department, the only difference being that receipts will not be entered; the expenditure will be based on that for the previous years, with any additions from nazúl, pounds, or other allotments to be spent on roads and communications.

12. On receipt of the above budgets the Accountant-General will test the figures and will fill up the column showing the regular estimate for the current year. He will then forward each separately to the Secretary to this Government in the Financial Department, with a letter containing his views on the propriety of the budgets, pointing out all matters that in his judgment require the consideration of Government, suggesting reductions, &c. These letters should reach the Secretary by the 10th of December at latest. The proposals of each department will then be considered by Government, and will be either definitely sanctioned or definitely rejected, or approved conditionally, on it being found possible to provide ways and means for them. The budgets when so revised will be returned to the Accountant-General so as to reach him not later than January 1st, and he will compile an amalgamated provincial budget in accordance with the instructions of Government. He will also prepare a note of all points provisionally approved, to be laid before the budget committee. This will be ready by the 15th of January.

Departmental budgets Preparation of—
Circular No. 44 A., dated 26th April, 1878.

OFFICERS on whom devolves the duty of drawing up budgets should be careful to adhere strictly to the form approved by Government, as shown in the several printed budgets of 1878-79. The two columns showing the actuals and the regular estimate can be filled in accurately only by the Accountant-General, and budgets drawn up in the prescribed form should be submitted to the Accountant-General with these two columns left blank. Officers concerned should be careful to observe the same order of columns as that shown in the printed budgets of 1878-79.

The Accountant-General will be instructed to return to heads of departments, for correction, all budgets drawn up in forms other than those approved by the Local Government.

Application for a new allotment when budget allotment is exceeded. Rule regarding—
Circular No. 36, dated 2nd May, 1879.

As soon as an allotment is expended, no charge whatever should be made against it, and no money drawn in anticipation of a new allotment, without the express sanction of Government. It is a district officer's duty to make early application when there is reason to anticipate that budget provision will be exceeded, and to ask for orders.

BUILDINGS.

Annual lists of schemes for administrative sanction.

Resolution No. 1594 A., dated the 4th December, 1878.

HEADS of departments and Commissioners of divisions will submit annual lists of schemes for administrative sanction between the 1st April and 1st May of each year. The projects should be arranged in the list in the order of their importance; and the list should be accompanied by the usual papers explaining the necessity for the work and giving rough plan and estimate of cost. The list should be in the following form :—

No.	District.	Scheme (brief summary).	Estimated cost.	Remarks.

No. 82, dated 22nd July, 1879.

While this procedure is usually to be strictly observed, His Honor will be prepared to receive and consider, at a time other than that prescribed above, proposals for administrative sanction when justified by *really urgent necessity*, but on no other ground. Departmental projects should be submitted by Commissioners to the head of the department concerned, and not entered in the lists sent by Commissioners direct to Government. It is only when no such recognised head exists that the project should be entered in the list to be submitted direct by Commissioners. A list is given below of the several departments from which projects are usually received, with the details of submission:—

Department.	Proposal ordinarily made by	Submitted to Government through
I.—Revenue, North-Western Provinces.	Collector ...	Commissioner and Board of Revenue.
II.—Revenue, Oudh,	Deputy Commissioner...	Commissioner and Secretary to Government, Oudh Revenue Department.
III.—Excise, North-Western Provinces.	Collector ...	Commissioner of Excise and Board of Revenue.
IV.—Excise, Oudh ...	Deputy Commissioner...	Commissioner of Excise and Secretary to Government, Oudh Revenue Department.
V.—Judicial (Civil), North-Western Provinces.	Judge ...	High Court of Judicature, North-Western Provinces.
VI.—Judicial (Civil), Oudh.	Judge ...	Judicial Commissioner, Oudh.
VII.—Prisons ...	Inspector-General of Prisons.	Direct by Inspector-General of Prisons.
VIII.—Educational ...	Magistrate or Deputy Commissioner.	Commissioner and Director of Public Instruction.

Department.	Proposal ordinarily made by	Submitted to Government through
IX.—Police ...	Magistrate or Deputy Commissioner.	Commissioner and Inspector-General of Police.
X.—Medical (Dispensaries.)	Magistrate or Deputy Commissioner.	Commissioner and Surgeon-General, North-Western Provinces and Oudh.
XI.—Ecclesiastical,	Collector or Deputy Commissioner.	Commissioner.
XII.—Magisterial and Executive.	Magistrate or Deputy Commissioner.	Commissioner.
XIII.—Sanitation ...	Magistrate or Deputy Commissioner.	Commissioner and Sanitary Commissioner.
XIV.—Meteorological,	Magistrate or Deputy Commissioner.	Commissioner and Reporter on Meteorology.
XV.—Lunatic asylums.	Magistrate or Deputy Commissioner.	Commissioner and Inspector General of Prisons.

All officers concerned should look carefully to the *necessity* of projects for new buildings before passing them on. Even when necessity is made out for a new building—or for addition to or alteration of an old one—care should be taken that the proposal is made in an economical spirit. In all such matters the Government looks to the local officers to exercise a wise discretion.

Projects already sanctioned should not be again entered. Lists received after the 1st May will be returned for re-submission in the ensuing year.

Dak bungalows. Administrative sanction for—
Circular No. 65, dated 19th November, 1881.

APPLICATIONS for administrative sanction to the construction of new dâk bungalows should be submitted for the orders of Government in the General Department, which deals with all financial and administrative details in connection with such buildings.

Procedure for obtaining administrative sanction to the construction or alteration of—
Resolution No. 43A., dated 13th January, 1875

ALL proposals for the construction or alteration of buildings must be submitted for the administrative sanction of Government in the General Department before plans and estimates are prepared or professional sanction is given in the Public Works Department, and before they are entered in the budget of that department.

Before administrative sanction to any building can be given, it is essential that Government should have before it a statement showing the condition of the building which is to be altered, or for which a new building is to be substituted, and the grounds for the necessity of the proposal, and this statement should be supported by a professional opinion. Thus, if an old police building is condemned, the Magistrate, whether acting on a report from the District Superintendent of Police or on his own knowledge, should call on the District Engineer for a professional report on the condition of the building, and for a rough estimate (calculated on the superficial area or cubical contents, and including the cost of the site)

of the building it is proposed to erect. This report and estimate the Magistrate will submit to the Commissioner, stating his own opinion on the necessity of the proposal, and certifying that there is no other building available that will answer the purpose. Similarly, if the building is a tahsíl, the Collector should report on it from his administrative point of view, forwarding the District Engineer's professional opinion and rough estimate. If the proposal emanates from the Judge, he should, with the Magistrate's permission, obtain a professional opinion and rough estimate from the District Engineer before sending it up.

The Commissioner has his own professional adviser in the Executive Engineer, and if he is in doubt as to the necessity of the proposal, he should take that officer's opinion, and should, if necessary, depute him to inspect the building which it is proposed to abandon or to alter before sending on the reference.

Administrative sanction is not required for repairs; it is the duty of the public works officers to include these in their annual estimates.

Procedure with regard to buildings.

G. O. No. 1030, dated 13th December, 1877.

ALL heads of departments will be furnished annually with a statement (extracted from the divisional budgets prepared by Commissioners) exhibiting the several proposals for buildings in their department, together with a statement of the total amount set aside for such works. They are requested, on this basis, to enumerate, in their order of importance, the works to be carried out—works in hand forming, of course, the first charge on the budget.

COINAGE.

Rules for guidance of officers authorized to cut or break coin.

India's Notification No. 3299, dated 4th October, 1872.

QUARTER rupees and eighths of a rupee shall not be cut or broken or withdrawn from circulation only because they have lost by reasonable wearing more than two per cent. in weight.

Every officer in charge of a Government treasury, every Commissioner, Deputy or Assistant Commissioner of the department of issue of the Government paper currency, the Secretary and Treasurer of each of the Banks of Bengal, Madras, and Bombay, and every Agent in charge of a branch of any of the said banks, is authorised to act under section 16 of the Indian Coinage Act, 1870.

When any silver coin, purporting to be coined and issued under the authority of the Government of India, is tendered to any of the officers thus authorised to act under section 16 of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut and break such coin and, under section 16 of the said Act, return the pieces to the person tendering the coin.

When any rupee or half rupee, purporting to be coined and issued under the authority of the Government of India, is tendered to any such officer who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and pay to him their value at the rate of one rupee for one hundred and eighty grains troy weight.

A quarter rupee, or an eighth of a rupee, tendered to such an officer must, under section 13 of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost, by reasonable wearing, more than two per cent. in weight.

If by reason of the obliteration of the device upon it, or for any other cause, any quarter rupee or eighth of a rupee that shall come into the possession of such an officer shall appear to him to be unfit for further circulation, it shall not be cut or broken, but shall, whatever be its weight, be withdrawn from circulation and dealt with in the manner prescribed below. But quarter rupees and eighths of a rupee shall not be withdrawn from circulation if they appear to be otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight.

The pieces of coin cut or broken and paid for and the coin withdrawn from circulation shall be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta. Meanwhile, the actual sum paid for the cut or broken pieces, and the nominal value of the coin withdrawn, shall be entered in the statement of the cash balance of the officer who has received them as "uncurrent coin." Upon their receipt at the Mint, the Master of the Mint

shall give credit for them at the same values, and any loss incurred in their recoinage shall be a charge of the Mint.

No officer of any of the presidency banks shall exercise any of the powers conferred on him by this notification, save in respect of coin received by him on behalf of Government.

Legal tender copper coin.
Resolution No. 3556, dated 19th October, 1877.

HIS EXCELLENCY IN COUNCIL is pleased to direct the free exchange of silver for legal tender copper coin in parcels of the nominal value of not less than two rupees at every treasury, sub-treasury, and currency office throughout British India, and in Mysore and Berar, and also, in anticipation of the consent of the Directors, at the presidency banks and their branches. Legal tender copper coin received by the banks under this resolution will be subject to the operation of the ninth clause of the agreements with the banks; and the Comptroller-General or Accountant-General, as the case may be, will, under the fifth clause of those agreements, pass bills for the cost of remitting elsewhere any surplus legal tender copper coin which may accumulate in any bank or branch bank.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arragements to supply silver on the spot in exchange for the legal tender copper coin which may be collected by the purveyors or foremen at such assemblages.

If legal tender copper coin does at any time, or anywhere, circulate at a discount, the circumstance should be immediately reported to the Local Government, and by the Local Government to the Government of India, with full explanation of the supposed causes of the phenomenon and of the measures taken to remedy the evil.

Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office any copper coin that is not legal tender under the Indian Coinage Act, 1870.

CONTINGENCIES.

A MONTHLY contingent allowance of Rs. 10 per mensem is given to tahsildars or munsifs exercising the powers of a Deputy Magistrate for the expenses of stationery and the employment of a muharrir.

Allowance for—to tahsildars and munsifs.
Circular No. 4A., dated 2nd February, 1863.

COMMISSIONERS of divisions are the responsible officers for controlling all contingent charges which are fluctuating and irregular. Commissioners should not allow the countersignature of bills to degenerate into a mere routine form, but should deal with the expenditure under their control with the same care and consideration which they would bestow upon their own private concerns.

Duty of Commissioners as to—
Circular No. 23A., dated 7th July, 1864.

OFFICERS countersigning contingent bills should check every item with the utmost care. Expenditure on such items as *furniture* must be reduced to the most rigid minimum.

Contingent bills; every item to be scrutinised.
No. 43, dated 17th May, 1879.

AN Accountant-General has full power to call for any receipts for sums less than Rs. 100 whenever he thinks fit.

Vouching for—
G. G. O. No. 3252, dated 8th October, 1872.

Officers who submit monthly contingent bills and who have not a permanent advance, will be allowed one on application through the Accountant-General.

If any expense be incurred exceeding the amount of the permanent advance, a special advance may be taken from the treasury for payment of the expense preparatory to its inclusion in the next contingent bill, from the amount of which bill any such advance must be adjusted.

A disbursing officers may be left to deal with vouchers for items not exceeding ten rupees, attaching to his contingent bill a certificate in the following form:—

G. G. O. No. 34, dated 9th January, 1874.

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rs. 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again."

When the bill of a disbursing officer is countersigned, vouchers for sums above Rs. 10, and not exceeding Rs. 100, shall be examined, cancelled, and retained in the office of the countersigning officer,

Accordingly, the following certificate is prescribed for the countersigning officer:—

"I certify that in support of every charge of more than Rs. 10 made in this bill a receipt or other voucher in proper form has

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been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot again be used to support claims against the Government."

A district officer need not personally give the certificate required from a disbursing officer. With the sanction of the Commissioner, he may delegate the duty to one of his gazetted subordinates.

A register of contingent expenditure should be kept in each office, and the initials of the head of the office should be entered against the date of the payment of each item.

Every public officer should exercise the same vigilance in respect to petty contingent expenses that he would do if he were spending his own money.

Charges for telegrams and contingent bills.

G. G. O. No. 4373, dated 21st November, 1877.

No charges shall be entered in any contingent bill for any other than State telegrams. Charges for telegrams must be supported by receipts from the Telegraph Department showing that they have been classified as State telegrams.

COPYISTS.

Rules in regard to charges for section-writing by—

India's Resolution No. 4018, dated 5th November, 1872, and India's Resolution No. 2342, dated 10th April, 1873.

THE following are the rules in force in regard to charges by public officers for section-writing—that is, for copying manuscript by piece-work:—

No officer may make a charge for section-writing unless with the previous sanction of the authority that would be needful to authorise him to employ an establishment, permanent or temporary.

Whenever sanction is given to a charge for section-writing, the number of words to be copied for one rupee, and the rate to be charged for tabular work, shall be specified.

The sanctioned rate for section-writing in the North-Western Provinces is 1,440 words for the rupee.

Sanction may be given to the expenditure in any office of a specified maximum sum during a year, or during any shorter period that may be fixed, and within that specified sum the charge may be passed, subject to the following conditions:—

(*a.*) The names of the persons to whom, and the number of words, or the measure of tabular matter for which the payment has been made, must be stated.

(*b.*) No contract or periodical allowances may be charged as section-writing.

Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section-writing.

CURRENCY NOTES.

Cashing of—
G. G. O. No. 416, dated 20th January, 1871.

AGENCIES of the paper currency department are established at the Government treasury of certain selected stations which have been notified in the *Gazette*, and they are under the superintendence of the treasury officer.

A limited amount of notes and coin are supplied to each from the head-office of the circle of issue, and all applications for exchange, whether of notes or silver coin, are granted without restriction so far as these funds permit.

There is no legal obligation to cash any notes at these agencies, but they are established in order to provide facilities for exchange to the public beyond the requirements of the law.

G. G. O. No. 428, dated 22nd October, 1869.

The payment of any sum of money which one has to make to Government in any department can be made in currency notes of any issue, irrespective of presidency or circle, and all officers of revenue, customs, tax office, railway, &c., are hereby authorised to receive payment in notes of any issue, irrespective of presidency or circle.

Forgery of—
G. G. O. No. 910, dated 6th July, 1872.

WHEN the forgery of any Government currency note comes to the knowledge of Government, full particulars are to be immediately reported to the Government of India, followed by a further report giving a history of the measures taken in each case and their results.

Specimens of forged notes should always be forwarded as soon as they can be conveniently spared.

Rules regarding lost—
Government of India No. 705, dated 21st May, 1869.

PERSONS who lose notes should be left to advertise them in such manner as they think best, and should themselves give information to such offices as they think proper.

ESTABLISHMENTS.

Scale of hot-weather—
Circular No. 8A., dated 3rd April, 1871.

In March, 1862, a reduced scale of hot-weather establishment was sanctioned by the Government of India. This scale is not to be exceeded without special sanction.

No stringent rule can be laid down as to dates for entertainment or discontinuance of hot-weather establishment or for rates of pay. Officers of Government should study economy in their proposals, and cut down expenditure as much as possible by employing establishment only when the temperature absolutely requires it, and discharging it so soon as the temperature may admit.

The estimates for the establishment to be entertained should be submitted to Commissioners and Judges by the heads of subordinate offices before the hot weather begins, and should be forwarded by Commissioners, with the estimate for their own office, to the Accountant-General after being carefully checked and revised.

One coolie is considered sufficient, as a general rule, for each pankha in an ordinary sized office-room ; but two may be entertained instead of one whenever, in the opinion of the head of the office, the services of two men are required.

Circular No. 16A., dated 9th May, 1871 (General).

Coolies for watering tattis cannot be allowed during the rains and the scale of one bhisti and one coolie to three tattis should not ordinarily be exceeded, nor should more than one tatti be allowed as a rule to each room.

The estimates submitted by Commissioners, Judges, &c., should show the number of rooms in each office for which pankhas and the number for which tattis are required.

Charges on account of thermantidotes are not borne by Government, and officers requiring them must themselves bear the cost.

Settlement officers should send up their estimates through the Commissioner of division.

Should deviations become necessary from the estimate during the year, these may, as the necessity arises, be sanctioned by the Commissioners and Judges, &c.

Judicial Establishment (Oudh).
Circular No. 1A., dated 30th March, 1880 (Oudh only).

A FIXED scale of establishment has been sanctioned and distributed for the total district staff of judicial officers in Oudh; this should not be exceeded, even though the number of Courts be temporarily in excess of the usual number, and should not be reduced save on permanent decrease of officers. When a temporary increase occurs, the duty should be performed without extra expense by the existing staff. It will be in the Commissioner's power to arrange for a proper distribution of the sanctioned establishment among the districts of his division.

Record-lifters.
G. O. No. 540, dated 25th April, 1881.

IN the North-Western Provinces one record-lifter is allowed to each district on Rs. 6 per mensem, and the same scale is sanctioned for Oudh districts.

The record-lifter will be brought on the strength of the regular fixed establishment of each district.

Daftris sanctioned for public offices in North-Western Provinces.
G. G. O No. 1196, dated 13th June, 1870.

DAFTRIS are permitted by the Government of India to be entertained in divisional and district civil offices in the North-Western Provinces under the assurance that they cannot be dispensed with, and on the understanding that the number of other office servants is kept down to a minimum.

Payments of—from savings prohibited.
Circular No. 1, dated 1st March, 1861.

SUCH practices as the devoting of sums drawn for in revenue pay abstract to the payment of officials in the Judicial Department and *vice versâ*, and appropriating savings from establishment to increase the salaries of other officers already on the establishment, are strictly prohibited.

Circular No. 1130A., dated 8th October, 1862 (Revenue).

All savings from establishments, of whatever kind, should be at once credited to Government.

Changes in—require Government sanction.
Circular No. 39A., dated 30th June, 1865 (Revenue).

NO change in establishments or redistribution of salaries, even if involving no increase of cost, can be effected by heads of departments without the sanction of Government previously obtained.

Changes in—Mode of submitting proposals for—
India's No. 28-1047, dated 6th April, 1874, as amended by No. 65-2692, dated 3rd November, 1874, and No. 1911, dated 25th March, 1875.

PROPOSALS for increase to existing establishments should be accompanied by a statement drawn up in the form below :—

FORM.

Extract from Home Department of Government of India.		Office to which the proposition refers.	NATURE OF CHARGE.				PROPOSITION.							ORDERS OF THE GOVERNMENT OF INDIA.		
			Present scale.			*Proposed scale.*			*Permanent.*		*Temporary.*				*Home Department.*	*Financial Department.*	
No.	Date.		No.	Designation.	Pay.	No.	Designation.	Pay.	Increase per month	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.	Grounds of proposition.	Recommendation of Local Government.	Remarks.	Remarks.	Orders.
					Rs.			Rs.	Rs.	Rs.		Rs.		Rs.					

Circular No. 24, dated 1st March, 1878.

Such proposals should be submitted to Government through the Accountant-General, who will verify the figures in the column headed "present scale.

LOCAL IMPROVEMENTS.

Assignments for—

Resolution No. 378, dated 14th April, 1876, and Circular No. 12A., dated 16th July, 1872 (North-Western Provinces), extended to Oudh by Circulars No. 12, dated 7th February, 1879, and No. 1334, dated 5th July, 1880.

AN annual grant is made from the combined surplus of the nazúl and pound funds of the year next but one before the year of the grant. Thus from the surplus of 1877-78 assignments are made for 1879-80. On receipt of the Accountant-General's annual statements of receipts and expenditure of the nazúl and pound funds, such assignments will be made to each district as the condition of the general finances of the province may appear to warrant. These assignments will be at the disposal of the district officer during the succeeding financial year, and at the end of the year any portion which may remain unexpended will lapse to provincial balances.

A general control over the expenditure of the assignments will be exercised by Commissioners of divisions; but the details of expenditure are left to the discretion of district officers, the object being the general improvement of the district head-quarters.

District officers should submit to the Commissioner, on the 1st of May of each year, an expenditure statement of the local improvement assignments in the following form, and Commissioners should submit to Government a divisional abstract on the 1st of June of the same year :—

District.	Allotment.	Detail of expenditure under major heads.	Amount.		
			Rs.	a.	p.
		A.			
		B.			
		C.			
		Total expenditure ...			
		Unexpended balance ...			

LOCAL FUNDS.

Rules for the constitution of Local Rates Committees.

G. O. No. 100A., dated the 10th December, 1868 (General.)

THE following are the rules under sections 13 and 14 respectively of Acts XVII. and XVIII. of 1871 (the North-Western Provinces and Oudh Local Rates Acts) for the constitution of local committees appointed under those Acts: —

RULES.

I.—There shall be one committee in each district, styled the Local Funds Committee, for performing the functions specified in sections 13 and 14 respectively of the North-Western Provinces and Oudh Local Rates Acts (XVII. and XVIII. of 1871).

II.—The following officers shall be *ex officio* members:—

North-Western Provinces.	*Oudh.*
1. Commissioner of division, *President.*	1. Commissioner of division, *President.*
2. Magistrate of district, *Vice-President.*	2. Deputy Commissioner of district, *Vice-President.*
3. The Senior Joint or Assistant Magistrate.	3. The Senior Assistant Commissioner or Extra Assistant Commissioner.
4. Civil Surgeon.	4. Civil Surgeon.
5. District Superintendent of Police.	5. District Superintendent of Police.
6. Deputy Inspector of Schools.	6. Deputy Inspector of Schools.

The District Engineer will be the agent and secretary of the local committee, but will not be a member of such committee.

III.—Besides the above, the following officers shall be *ex officio* members of the several committees of the division to which they are attached:—

The Executive Engineer.
The Inspector of Schools.

IV.—The Magistrate or Deputy Commissioner of the district shall, subject to the approval of the Commissioner of the division, nominate such other persons, whether in the employ of Government or not, to be members of the committee, as he thinks fit: provided always that not less than one-half of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district or residing therein.

V.—Such nomination shall be for a period of one year; and in the month of April in each year, Magistrates and Deputy Commissioners shall submit, for the approval of Commissioners, a list of the committee showing the members nominated for the ensuing official year.

The names of all newly-appointed members will be submitted by Commissioners to Government in a divisional list, for confirmation and notification in the local *Gazette*.

VI.—Any member of the committee, not being an *ex officio* member, may be removed therefrom by the Commissioner of the division, with the concurrence of the Magistrate or Deputy Commissioner, for non-attendance or other good and sufficient reason.

VII.—The committee shall have the power of constituting sub-committees to supervise roads, dispensaries and education, and, if necessary, for any other branch of the committee's duties.

The power of nominating members is vested in the Magistrate of the district, and the appointment of any *new* member must be confirmed and notified by Government. It is not, however, necessary to obtain the sanction of Government to the re-appointment of members previously gazetted. The object of fixing the limit of the term of membership at one year is to provide a convenient means of securing the retirement of a member who may be found useless or unsuitable, but ordinarily the members will be re-appointed each year, and in such cases the Commissioner's sanction is sufficient, and the annual lists need not be forwarded to Government. It will rest with Commissioners to see that the provisions of the law as to the constitution of the committee and the due proportion of official and non-official members are observed.

Circular No. 2A., dated 1st February, 1875 (General).

The Magistrate should be careful that any Judge, Assistant, Deputy Collector, or other official who is not a member *ex officio*, but who would be useful in the committee and wishes to be appointed, is nominated. It is hoped that wherever circumstances may otherwise be favourable, the Judge when so nominated under section IV. of the rules will act as the President of sub-committees charged with the supervision of education and dispensaries.

Circular No 36A., dated 5th September, 1871 (General).

Local Funds in Oudh. Rules as to—

Resolution No. 688A., dated 8th June, 1878.

In discussing the question of funds at the disposal of local committees in Oudh, their sources and their appropriation for different objects, the questions of—

(*a*) provision and appointment of funds, and
(*b*) control and distribution of sanctioned expenditure on public works and other objects

must be kept distinct. The first is a matter to be dealt with by the Government (in the General Department), in communication with the several local committees: while the determination of the second will rest, according to the nature of the object, with the Public Works Department, or departmental heads, also in communication with the committees.

The provision of funds for disposal by the local committees is still regulated by Act XVII. of 1871, which directs that assignments from the fund created by the law be made to each district for expenditure on certain objects, the amount not being less than

the sum assessed on the district. Hitherto, however, it has been customary to hand over to the committee two-thirds only of the local rate, the remaining one-third being reserved (nominally for education at the outset, but really) for expenditure on direction, inspection, and head-quarters establishment of the departments (Educational, Medical, and Public Works) within whose province the special classes of objects referred to in the Act fall. The calculation of such items cannot be made by the various committees, and it was found to be simpler and better to deduct one-third for such purposes. This arrangement, having been found to work satisfactorily, will for the present be retained: and committees, in estimating receipts at their disposal, should therefore deduct one-third from the total estimate of the local rate under Act XVII. of 1871, and enter the remainder as the first item at their credit.

The second item will be the receipts from the one per cent. road cess. This is really a provincial cess, at the disposal of the Government: it is not a district fund, and its expenditure does not therefore necessarily come within the province of local committees. But it is raised for purposes in regard to which the local committees are peculiarly fitted to advise, and in securing which they are much interested, and the proceeds of the cess will therefore be at their disposal.

Under miscellaneous all receipts coming within the province of local committees, other than the items above noted, will come. But it must be borne in mind that receipts from schools and dispensaries, both of which classes of institutions are to some extent under the control of committees, should not appear on the receipt side of the committee's appropriation budget, but should be shown in the departmental budgets.

On the receipt side of the committee's budget there will therefore be shown three items only:—

Two-thirds of local rate under Act XVII. of 1871.
Road cess.
Miscellaneous.

Balances must never be taken into account; all such lapse to provincial revenues, and can only be re-allotted under special circumstances and with the express sanction of Government.

With regard next to the allotments for expenditure which it devolves on the local committees to make from their available assets, these may be classified as under:—

(*a*) Education.
(*b*) Hospitals and dispensaries.
(*c*) Roads and public works.
(*d*) Miscellaneous.

(*a*)—The committee will proceed to allot, on the basis of previous experience and of local wants, a sum to be expended on primary education. This will be entered (in the committee's budget)

in a lump sum; will be communicated to the Director of Public Instruction by the committee, with details of proposed expenditure; and will eventually be spent on the basis of the provincial educational budget, which will include all expenditure on education, and will be met by a general grant. But the sum allotted by committees for (local) educational purposes of their own determining must not, without the sanction of Government specially obtained, exceed or fall short of the average allotment of the three previous years by more than 10 per cent.

(*b*)—Similarly, the allotment for dispensaries will be made, shown in lump in the budget, and communicated to the Surgeon-General, who will include in his provincial budget all details of expenditure.

(*d*)—Of the two remaining sub-heads of expenditure, it will be convenient to treat first of *miscellaneous*. The items coming under this sub-head are the following:—

(1) Local rates establishment and contingencies.
(2) Refunds of local cess.
(3) District sanitation.
(4) Petty and unforeseen charges.

The first is a primary charge, which must be allowed for, but here also the condition as to average expenditure will obtain. The second will seldom appear in the budget. The third is a new item, inserted to provide for cases in which committees may find it possible to make allotments for this important object. The fourth item calls for no remark.

(*c*)—The total available surplus, after allotting under (*a*), (*b*), and (*d*,) will be expended on roads and on works of local utility and importance, and tending to promote the public comfort and convenience. This sum will appear in the committee's budget as a lump sum—the total balance available. It will be communicated to the Public Works Department when the general provincial allotment is made. The provincial allotment (for all purposes) will include these district allotments; but care will be taken to append to the grant a detailed statement, showing the surplus (under *c*) as the minimum amount to be expended, in the district concerned, on works of the kind provided for in the budget of the Public Works Department. The committee's proposals for the expenditure of this balance, on roads and local district works, will be embodied in the detailed Public Works budget prepared for the district: but in considering the budget, the Public Works Department will be bound to pass works of the kind contemplated by the Act up to the amount allotted by the committee. In making proposals for the expenditure of these assignments, however, the committee must act in accordance with the standing orders of the Public Works Department, repairs and maintenance being recognised as a primary charge. Works in hand must be next provided for, and the balance only allotted to (administra-

tively sanctioned) new works, for which plans and estimates may previously have been sanctioned. The Public Works Department, having no concern with the sources of the funds placed at their disposal, will only receive, for the district, one detailed budget, in which will be included all projects for which provision is desired, whether paid for from local rates assigned by committees or from provincial funds proper. But if sufficient works are not provided in the budgets, covered by sanctioned estimates, for the expenditure of any district allotment, the balance will lapse to provincial reveuues.

The committees' appropriation budget will be submitted, as already directed, through the Commissioner to Government in the General Department in the month of August.

In calculating the expenditure on local works, for the preparation of the annual account required by section 13 of the Act, all works not coming within the description of objects of expenditure given in section 11 (clause *c*) will be excluded. This account will be prepared by the Deputy Commissioner in communication with the Examiner of Public Works Accounts. It will rest with the Public Works Department to determine whether any roads or large works, included in the district budget, are of such a nature as properly to be classed as "provincial" (as distinguished from "local"), and therefore to be excluded from the account of expenditure from the local funds allotment. When such an order is passed, intimation will be given to the Deputy Commissioner through the Commissioner of the division.

There will be no separate district budget of the road, dák, and school funds; these funds will be included under the general heading of provincial rates in the books of the Accountant-General. The expenditure budget of district dák will be prepared, as heretofore, by the Chief Inspector of Post-offices.

The municipal, cantonment, Canning College, King's Hospital, and charitable refuge funds will remain for the present *in statu quo*, and the budgets will be treated as they have hitherto been. The village chaukidari budget should be submitted by the district officers to the Inspector-General of Police, who will call for such details (on the analogy of the North-Western Provinces system) as are necessary, and submit a provincial rural police budget, either separately or as a portion of the general police budget, to Government through the Accountant-General. The cess is, it is true, of only partial application, but this need not interfere in any way with the preparation of such a budget in the usual way.

Local Rate Committees. Rules for the guidance of—

Circular No. 1020, dated 14th October, 1878.

GOVERNMENT is averse to laying down any rigid rule for controlling committees in their apportionment of the funds at their disposal.

In regard to allotments for dispensaries, the committees should show in the explanatory memo. (which should always accompany

the budget)—(*a*) the total cost of dispensaries in the district; (*b*) the amount allowed from provincial funds under the various headings; (*c*) the amount expected to be derived from subscriptions, donations, interest on funded property, &c.; and (*d*) the balance required to meet the total cost. This balance should ordinarily form the lump dispensary allotment, any excess or deficit being specially accounted for.

The educational question cannot be solved so precisely. The educational cess provides, under the care of the Director and of the Government, for the regular primary schools of the district. The aid to be given by the committee from the local rates should be directed—(*a*) to the maintenance of any primary schools required in excess of the number for which the educational cess can provide, and (*b*) to the support of higher schools for which the grant from provincial funds is inadequate. This seems the only limitation that need at present be imposed.

Loans from local funds.
G. O. 1858A dated 1st August 1878 (Oudh).

Extract Rule IX. from the Rules and Conditions which apply to the administration by the Local Governments of all Revenues and Services surrendered to provincial uses and management, promulgated with Government of India Resolution No. 1709, Financial Department, dated Fort William, 22nd March, 1877.

IX.—A Local Government may not lend money from the balance at its credit in the Imperial treasury. The Government of India will always pay every attention to any recommendation for the loan of public money in excess of the powers which are entrusted to a Local Government by law or rule. But all loans alike must be from the Imperial balances; such operations must not be mixed up with the arrangements between the Imperial and the Local Government for the collection and appropriation of the public revenues or the administration of the public services.

Resolution No. 2055, dated 25th July, 1877.

No public money should be removed from the public treasury even for *investment* without the sanction of the Government of India, and this applies to local fund balances as much as to provincial funds.

Provincial Services and Incorporated Local Funds Budgets how forwarded (Oudh).
Circular No. 68, dated 20th November, 1880.

THE Provincial Services and Incorporated Local Funds Budget should be forwarded by Commissioners direct to the Accountant-General for the several districts of their divisions, and not through the Local Government. No practical good is secured by the present procedure; and the check required over the estimates can best be exercised by Commissioners. After examining the budgets therefore, and making such amendments as appear to be necessary, they should be forwarded to the Accountant-General direct. In regard to allotments left unaltered, but which differ from those of former years, Commissioners should state that they have satisfied themselves of the propriety or necessity of the provision made. Ali changes should be narrowly scrutinized.

PENSIONS.

[*Pensions are of two kinds—*

(1) *Service pensions, which are regulated by the Civil Pension Code.*

(2) *Pensions other than those which are regulated by the Civil Pension Code.*

For orders in regard to the second class of pensions see the Board's Extant Circulars.

For orders as to the first class of pensions see the Civil Pension Code and the following instructions, in which the sections quoted are those of the 5th edition.]

Transfer of—from one treasury to another within the North-Western Provinces.

G. O. No. 907A., dated 25th June, 1874.

UNDER section 171 of the Civil Pension Code the Local Government delegates to Commissioners the power of sanctioning, without reference to Government, the transfer of pensions from one treasury to another within the North-Western Provinces.

Deaths and non-appearance of pensioners.

Circular No. 26, dated 18th June, 1877, amended by Circular No. 30, dated 10th July, 1877.

*DISTRICT OFFICERS should furnish each officer in charge of a police-station in their districts with a list of pensioners residing within the limits of his jurisdiction, with instructions to report, without delay, the death or disappearance of any pensioner to the tahsíldar, who should take steps to verify the report and report to them through the registrar-kanungo.

When a treasury officer reports the non-appearance of a pensioner, an enquiry is to be made as to the cause. It is therefore necessary that the nearest relative or friend with whom the pensioner is living should be ascertained, and that such relative or friend should ordinarily be held responsible for reporting the death or disappearance of the pensioner.

Non-appearance of pensioners.

Circular Order No. 37A., dated 4th April, 1878.

UNDER section 172 of the Civil Pension Code the permanent pay order should be returned to the Accountant-General when a pension remains undrawn for six months. If arrears of pension are subsequently claimed, an application for payment will, under the above section, be submitted to the Local Government through the Accountant-General, who will refer any matters requiring orders.

District committees for identification of—

Circular No. 28A., dated 22nd June, 1877.

UNDER section 150 of the Civil Pension Code payment of a police pension is made on identification of the recipient by the District Superintendent of Police; and it is further laid down that every five years special committees shall assemble to identify the pensioners, *i.e.*, to satisfy themselves that the claimants are the persons entitled to the allowances. With the view of giving effect to this last provision, the Local Government directed

**Vide Civil Pension Code (5th Edition), section 166 (2.)*

that committees be now appointed in the several districts of the united provinces. The personnel of each committee in each division should be settled by the Commissioner in communication with the district authorities; but it was suggested that the District Superintendent of Police, the Civil Surgeon, and perhaps the Treasury Officer, might with advantage be nominated. The committees should report to Commissioners the result of their enquiries, giving no details except in doubtful or suspicious cases, and Commissioners should then submit divisional reports for the orders of Government.

The addition of a native member to the committee would probably be useful in securing a more satisfactory identification, and measures should be taken accordingly.

Circular No. 28A., dated 11th March, 1878.

Abolition of an appointment. Rule concerning—

Notification No. 908, dated the 19th May, 1880.

WITH reference to rule 2, section 100 of the Civil Pension Code, it has been decided that, unless an order for the abolition of an office or appointment contain an express statement to the contrary, such order shall not be brought into operation till the expiry of three months after notice has been given to the officers whose services are to be dispensed with on such abolition. The immediate head of the office or of the department will be held responsible that there is no unnecesary delay in giving such notice.

Gratuities. Rule regarding—

Circular No. 96A., dated 4th October, 1878.

RULE 3 under section 99 of the Civil Pension Code requires (1) that every applicant for a gratuity shall appear before a commissioned medical officer or medical officer in charge of a civil station; and (2) that if the medical officer considers that the applicant has obviously not the normal prospects of life, he (the medical officer) shall so certify in a confidential report to the head of the office, explaining briefly the grounds on which his opinion is based. It then rests with the Local Government to grant, in lieu of gratuity, a pension equal to that which the gratuity would purchase, according to the scale in table A., appendix E., of the Code, for a person of the same age with normal prospects of life. The object of this rule, as explained in rule 2 of the same section, is that, whereas gratuity is intended to be less valuable than a pension, it should not be awarded if it is likely to impose upon the State a higher charge than would arise from the grant of a pension.

The report required by rule 3 of section 99 of the Code must be submitted in future in every gratuity case sent up for orders.

Pensions. Rules regarding the amount of—

Circular No. 3, dated 19th January, 1880.

THE attention of all candidates for Government employment who are over 25 years of age should be drawn to the note appended to section 109 and to the provisions of section 111 of the Pension Code. It should be explained to them how these rules may affect their claim to pension. These rules are applicable to gratuities also.

Pension. Re-employment to qualify for—
G. O. No. 644, dated 12th April, 1880.

THE system of re-employing men to make up their time for pension is a bad one, and will not in future be permitted without special grounds. The necessity can best be obviated by ascertaining before discharge that the full period has been served.

Circular No. 15, dated 30th March, 1881 and No. 34, dated 16th June, 1881.

THE following statement shows the principal points usually neglected in submitting pension cases, and they should be carefully attended to in future :—

1.—Show in detail the dates, months, and years of applicant's various appointments, promotions, &c., on the 2nd page of the application.

2.—Enter the date of applicant's birth by Christian era under column 15 on the 1st page of the application [section 126 (*a*)].

3. Explain cause of suspension and of the break in applicant's service, and furnish attested copy of the order reinstating him to his post [section 126 (*d*)].

4. Enter all leaves (other than privilege or casual) taken on the 2nd page of the application, with dates of beginning and ending of each period of leave, or certify that no leave was ever taken [section 126 (*c*) and section 128, rule 1].

Section 83, clause (*a*).

5.—State under column 10, on the 2nd page of the application, how the service has been verified.

6.—If not discharged, furnish a certificate to the effect that the applicant is likely within six months to retire from the public service [section 126, rule 1].

7.—Furnish a last-pay certificate as required by section 128.

8.—Submit service-book of the applicant as required by section 126.

9.—Opposite the 4th entry, on the 3rd page of the application, state for what reason it has been found impossible to provided suitable employment for the applicant [section 100, rule 1].

10.—Against the 5th entry on the 3rd page specify the particulars of the savings effected [section 100, rule 6].

11.—State against entry No. 6 on the 3rd page your opinion as to whether the service claimed is established and should be admitted or not [section 127, rule 6].

12.—Send a medical certificate as to the incapacity of the applicant for further service [section 103 and rule 2 of section 128].

13.—Certify the incapacity of the applicant opposite the 5th entry on the 3rd page of the application [section 106, rule 4]. If he is retiring at his option under rule 5 state so.

14.—Send an abstract of all parwanas of appointment, which are relied upon for verification of the service claimed, properly attested by a responsible officer.

15.—State whether the applicant did accept any post in unqualifying service of his own accord, or his services were transferred in the interests of public service by his superior officer.

16.—State whether the applicant was ever employed in the process-serving establishment, or whether prior to June, 1861, he was attached to the establishment of a Munsif or other sub-judicial officer, or that of the Judge or Magistrate.

17.—Furnish confidential report of the Medical Officer [section 99, rule 3].

18.—The untested service must be proved by affidavit and by such collateral evidence as may be procurable in the manner laid down in rule 5 under section 127.

"All officers should bear in mind that delay in the payment of pensions may involve pecular hardship, and everything should be done to prevent or shorten to the utmost such delays" (section 94, rule 4).

PERMANENT ADVANCES.

Permanent advances to Tahsíldars.

Circular No. 10A., dated 26th April, 1875 (Judicial Criminal).

A permanent advance of Rs. 6 is granted to every tahsíldar in the North-Western Provinces exercising magisterial powers, except the sudder (huzur) tahsíldar in each district, for the diet of under-trial prisoners and the payment of expenses of complainants and witnesses, &c. The Accountant-General is directed to disburse the necessary amount for each district on the basis of the number of tahsíldars exercising magisterial powers.

G. G. O. No, 9, dated 12th January, 1877 (Judicial Criminal).

An annual statement of the permanent advances held by tahsíldars in districts is submitted by the Magistrates along with the acknowledgments of permanent advances they hold—*i.e.*, at the end of the year. When the acknowledgments of permanent advances are sent by Magistrates to Accountant-General's office, Magistrates should show distinctly in the statements the amount held by the several tahsíldars subordinate to them. The amount expended is shown in the Magistrate's contingent bill.

Circular No. 43O., dated 31st July, 1880 (Oudh).

In Oudh a permanent advance of Rs. 10 (ten only) is granted to all tahsíldars (except sudder tahsíldars) exercising magisterial powers for the diet of under-trial prisoners and the payment of expenses of complainants and witnesses, &c. The list of tahsíldars exercising magisterial powers in each district should be revised at the close of every half-year and forwarded to the Commissioner of the division and to the Accountant-General.

Commissioners should take measures to ensure due economy in the disbursement of these moneys and should carefully supervise the working of the system among the Subordinate Magistrates. The total amount thus expended should be shown in the contingent bill.

Settlement Officers. Permanent advance to—

G. O. No. 2113, dated 16th October, 1880.

A permanent advance of Rs. 50 (fifty only) is sanctioned for all Settlement Officers in the North-Western Provinces, such advances to be separate from the Collector's advance when the Collector is also Settlement Officer.

PUBLIC OFFICERS.

Salary. Increase of—
No. 1164A., dated 11th September, 1878.

IN the civil department no officer shall draw an increased or changed rate of salary without preaudit, or without a letter from the Accountant-General authorising him to draw it. The Account Department should communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

This order applies to gazetted officers only.

No. 1420A., dated 15th November, 1878.

Allowances of—under suspension.
Resolution No. 2528, dated 26th September, 1865.

1st.—Subsistence to an uncovenanted servant who is suspended pending an enquiry into his conduct should be limited, before the result of the enquiry is known, to one-fourth of his salary, unless he be a European on pay exceeding Rs. 25, in which case the subsistence is to be allowed at one-fourth of salary to an amount not less than Rs. 25 monthly.

2nd.—Should the officer be reinstated, he may at the discretion of the Local Government, or of the head of department to whom the Local Government may delegate such authority, be allowed full salary if he shall have been fully acquitted, or a portion of his salary if the result of the enquiry should be censure or admonition; but where censure or admonition is awarded, the subsistence allowance during suspension must be so adjusted as not to involve additional charge.

3rd.—When the payment which the Local Government may adjudge for the period of suspension to an officer who is reinstated involves additional expense, it must be separately provided for.

4th.—An officer whose suspension is followed by dismissal will not be allowed more than the subsistence which may be admissible to him under rule 1 for the period that he was suspended.

5th.—The time passed under suspension pending enquiry is taken into account as service towards pension in cases of reinstatement; where suspension has been adjudged as a penalty, the period is disallowed.

—not to communicate official information.
North-Western Provinces order of 25th March, 1847.

IT is contrary to the duty of every officer, civil or military, to make public or to communicate to individuals, without the previous sanction of Government, any document, papers, or information of which he may have become possessed in his official capacity.

The above applies as much to printed official papers as to those copied by hand and specially to communications to newspapers.

Government of India Circular No. dated 11th January, 1859 (Home Dept.)
G. G. O. No. 70, dated 11th August, 1860.

Bank shares, with certain exceptions, not to be accepted as security from—
G. O. No. 1001, dated 1st June, 1847.

WITH the exception of the Bank of Bengal and the Chartered Banks of Madras and Bombay, in all of which the Government is a joint proprietor, no shares in any private bank or joint stock company whatever are to be accepted as security from public officers of the Government.

—not to take part in the management of a trading company or bank.

G. O. No. 2590, dated 10th October, 1851, republishing G. G. O. of 25th July, 1839. G. G. O. No. 1175 of 25th May, 1852, and India's No. $\frac{12}{365\text{-}83\text{A.}}$, dated 7th March, 1881.

CIVIL and military servants, though not prohibited from becoming simple shareholders in a joint-stock company, other trading company or bank, are positively interdicted from taking any part in the management thereof; the only exceptions to this rule being in favour of *ex officio* directors or secretaries of Government banks at the three presidencies.

Government may, however, appoint a public servant to act as a director of a company in order to watch the public interests; but in such a case (even though it be improbable that the interests of the Government should conflict with those of the shareholders) he must divest himself of all personal interest in the company and may on no account hold any shares in it.

—dismissed from one department not to be re-employed in any other.

No. 2774, dated 5th November, 1851.

MEN who have been dismissed for misconduct from one department should not be considered eligible for re-employment in any other.

Borrowing of money from natives by—

Circulars No. 34A., dated 16th January, 1860, No. 717A., dated 2nd June, 1860, and No. 414A., dated 17th November, 1869.

THE practice of Goverment officials over-drawing their accounts with native bankers and other persons residing or carrying on business within the limits of their jurisdiction is entirely opposed to the orders of the Government, and is expressly prohibited by section 3, Regulation VII., 1823, of the Bengal Code, which says that "all Judges of zila and city courts, all Magistrates, Joint Magistrates, Registrars and Assistants to Magistrates, all Collectors and Deputy Collectors of the Land Revenue, all Assistants to such Collectors or other officers, exercising the powers of such Collectors are prohibited under pain of dismissal from office, from borrowing money or in any way incurring debt to any zamindar, talukdar, ryot, or other person possessing real property, or residing in or having a commercial establishment within the city, district, or division, to which their authority may extend."

Officers politically employed are prohibited from borrowing money of, or lending money to, any natives of India resident within their respective political circles.

Any infraction of these orders by any officer of Government employed in any civil or political capacity in any part of India, whether by over-drawing accounts with bankers or in any other way, will meet with the severe displeasure of the Government.

Residents, Agents, Commissioners and other controlling officers, will be held responsible for checking *any* departure from the *strict* letter of this order on the part of their subordinates. This order as it stands applies to all officers of Government, whether covenanted or uncovenanted, except clerks: and the spirit of the order applies to them also, and even they should not be allowed to incur

debt to persons from whom the heads of their offices are forbidden to borrow.

—may leave their salaries with the treasurer.

So long as no interest is given or taken, there is no objection to public officers leaving portions of their salary in the treasurer's hands till required.

G. G. O. No. 555A., dated 9th September, 1867.

—not to be arbitrators in civil suits.

OFFICERS of Government are prohibited from accepting the office of arbitarator in any civil action without the permission of the Government being first obtained. In any application for such permission the circumstances of the case and the names of the parties must be stated, and the special reasons which may have led the officer to entertain a request for his services as an arbitrator must be specified.

G. O. No. 222A., dated 12th September, 1862 (Judl. Civil.

—not to hold land for agricultural purposes.

No officer, civil or military, so long as he remains in the actual service of the Government, is permitted to acquire and hold lands for agricultural purposes in any part of India.

Resolution No. 1252A., dated 17th September, 1870 (Revenue) and G. O. No. 1662A., dated 6th September, 1864 (Judicial.)

The purchase or acquisition by a public officer in any other manner than by inheritance of landed property, or of any interest in land, within the limits of the district in which he serves will subject him to dismissal. Immediate report must be made of acquisition of land or interest in land by inheritance for the orders of the superior authority of the department in which they are employed. These orders do not apply to ground purchased or acquired for the purposes of residence and of gardening or other recreation. All such cases are, however, to be also immediately reported for the information of the local superior officer.

PUBLIC MONEYS.

—to be lodged in Government treasuries.
Circular No. 19A., dated 6th March, 1867.

ALL public funds must be lodged in Government treasuries, and any officer depositing public funds in a private bank will be held personally responsible for any loss which may accrue in consequence.

Circular No. 40, dated 6th July, 1881 (Municipal.)

Sums of money belonging to Government, which have been made over to local corporations, must not be deposited in Government Savings Banks. Sums not exceeding Rs. 100 may be treated as current income. The investment of sums of Rs. 100 or exceeding that amount is attended with no difficulty, as Government securities are issued in pieces of the nominal value of Rs. 100 each. Any small balance, after purchase of the securities of the nearest value to the amount to be invested, should be lodged in the treasury.

Resolution No. 2124, dated 31st March, 1874.

All officers of Government should bear in mind that all transactions to which they in their official character are parties must without any reservation be brought to account, and all moneys be deposited in the Government treasuries.

Draft on England.
Circular No. 35, dated 8th July, 1880.

ALL drafts on England for public purposes must be procured through the Accountant-General; and must not be made payable to private agents, but only to the persons from whom goods are obtained.

Embezzlement of—to be reported.
Circular No. 15A., dated 10th September, 1872.

ON the occurrence of any defalcation in a Government treasury or other loss of public money, the fact should be at once reported to Government, in order to the submission of an immediate report to the Government of India.

When the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible.

Orders for payment of money from treasury to be in English.

EVERY order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is not acquainted with the English language.

Notification No. 339A., dated 22nd July, 1873 (Judl. Civil.

When the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in vernacular and in English.

Cash balance and Resource estimate report to be punctually despatched.
Circulars No. 27, dated 5th May, 1881, and No. 31, dated 28th May, 1881.

ALL district officers must bear in mind the necessity for strict punctuality in the despatch of their reports on the cash balances in their treasury, as also of their resource estimate. The latter should be despatched by the treasury officer not later than the 3rd of each month, in accordance with chapter XXVII., rule II., of the Civil Account Code.

Government Securities. Custody of—

Resolution No. 1526, dated 4th October, 1881.

No Government promissory notes shall be bought, sold or held for more than one year, nor will interest be drawn on such notes by any public officer in these provinces in his official capacity. All such Government promissory notes now held by them *ex officio*, or which may hereafter come into their *ex officio* possession, will be endorsed and remitted through the Accountant-General to the Comptroller-General at Calcutta. Correspondence on all matters connected with them will be with the Accountant-General.

Government promissory notes held by municipalities and other public corporations may, at their discretion, be deposited with the Government under this resolution, to be dealt with as now prescribed; but no public officer shall accept or hold such deposits *ex officio* in any other way than that above indicated.

These orders apply to all local funds and to securities held by the Court of Wards. They do not apply to Government promissory notes deposited with the High Court (or subordinate courts) or Judicial Commissioner of Oudh (or subordinate courts); but if the High Court, North-Western Provinces, or Judicial Commissioner, Oudh, so direct, this procedure may be adopted. Nor do they apply to securities deposited by contractors, provided that they are not held for a period exceeding one year; nor to such deposits, if they are held for more than one year, unless the depositors wish to draw interest upon them while so deposited.

Deposits made by public servants for purposes of guarantee, &c., will be held in the same manner as all other notes by the Comptroller-General, but will be exempt from the commission charges levied on other securities, *viz.*, one-eighth per cent., in addition to any actual outlay on brokerage for purchase and sale, and one quarter per cent. for drawing and remitting interest thereon: the commission being deducted from the payments next due to the body or person interested.

Ex-officio banking account not to be opened.

India's No. 1752. dated 14th November, 1881.

No public officer who is supplied with funds from the public treasury, or who in the exercise of his duty receives money on the part of Government, either in deposit or as revenue, shall open an account with a bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject.

It is the duty of every disbursing officer to reduce to the utmost his demands upon the public treasury, and not to draw money in advance of his requirements. This applies as much to an officer who has a drawing account with a presidency bank as to one who has a treasure-chest; the balances at credit of drawing accounts and deposited in treasure-chests should alike be kept down to the lowest possible amounts. It is the duty of Accountants-General to watch these accounts with a view to securing this object.

Lost receipts. Copies of—not to be given.
India's No. 3588, dated 13th October, 1881.

No officer, whether in the Civil, Military, or Public Works Department, shall in any case issue duplicates or copies of receipts or vouchers in lieu of those alleged to be lost or missing. If any necessity for such a document arises, he may issue a certificate stating that he finds from his accounts (or other records) that on a specified day he received from or paid to A. B. a certain sum on a certain account.

This order does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals, but only prohibits the issue of duplicates on the allegation that the originals are lost.

TRAVELLING AND OTHER ALLOWANCES.

Accountant-General's authority over allowances.
Resolution No. 2938, dated 31st August, 1869.

WHEN an Accountant-General checks any allowance as unauthorised, its payment should be immediately discontinued until due sanction for it can be obtained.

An Accountant-General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government.

Allowance for house rent.
Resolution of Government of India, No. 377, dated 12th June, 1877.

THE officer who audits claims for pay and allowances must be informed whenever an officer of Government is allowed to occupy any public building without payment of rent.

It can rarely, if ever, be right for an officer to draw an allowance for house-rent while he is occupying public premises. Before claiming any such allowance under such circumstances, an officer should obtain explicit orders authorising it.

Audit of bills of educational officers.
Notification No. 825 A. dated 24th July, 1871.

THE salary bills of principals of colleges, of head-masters of schools, and of masters of tahsíli schools, which may be sent for audit, shall not be passed unless accompanied by a certificate to the effect that all fees received during the month for which the pay is drawn have been paid into the treasuries of their respective districts or tahsíls.

East Indian Railway Police.
No. 416, dated the 29th June, 1880.

THE Government Police force on the East Indian Railway will, as regards pay, leave, allowances, and similar matters, be subject to the Rules and Financial Codes of Government; and

All travelling, acting, and other allowances payable under the Financial Codes, as well as the charge on account of pensions of the force, will form part of the cost of "providing and maintaining" the force, and will be defrayed as laid down in para. 14 of the contract.

Acting allowances. Grant of—
Circular No. 43A., dated 25th April, 1878.

IT should be clearly ascertained, before any acting allowance is permitted to be drawn that it is justified by the Code, and the responsibility of error (and of refund when necessary) will be held to rest with the officer sanctioning the allowance. Any case of doubt should be referred by heads of departments to the Accountant-General direct, and by district officers through the Commissioner of the division.

Supply of blankets to peons.
G.O. No. 1489A., dated 7th October, 1873.

PEONS attached to the several public offices at Allahabad shall be entitled to receive a blanket biennially at the public expense, provided they perform out-door work. The case of peons who are on duty in the hills is exceptional, and they may be allowed a banket annually.

Privilege leave. Acting allowances in case of—

India's No 3958, Finance and Commerce, dated 4th November, 1881.

THE following rule, framed under the orders of the Secretary of State, is to take the place of section 5 of the Pay and Acting Allowance Code :—

(5) No acting allowance is given to an officer acting in a higher appointment in consequence of the absence of another officer on privilege leave for the first 30 days of such leave, unless the acting officer is transferred from another station, in which case charge allowance under section 7 is given.

(1) As a general rule duties of an officer absent on privilege leave should be discharged by another officer at the same station. Only in exceptional cases, where there is absolutely no officer available on the spot, can the deputation of an officer from another station, to act in consequence of the absence of an officer on privilege leave, be allowed.

(2) After the first 30 days of absence on privilege leave, acting allowances will be drawn by the acting officers under the ordinary rules.

(5A.) Section 5 and the rules under it apply also in the case of vacancy caused by the deputation of an officer from another station to act in consequence of the absence of an officer on privilege leave.

No. VIII.

POLITICAL DEPARTMENT.

No. VIII.—POLITICAL DEPT.

CEREMONY.

WHEN Military officers serving under the North-Western Provinces Government appear in uniform they are to wear the full dress or undress prescribed in Her Majesty's regulations, but they are on no account to appear in a mixture of both dresses.

Dress regulations for military officers in civil employ.
G. G. O. (Military) No. 174 dated 6th July, 1863.

Officers serving in staff departments for which no dress is prescribed in the regulations will, if they belong to the staff corps, wear the uniform of that corps, or if they do not belong to it, then the dress of their former regiment; but they are not permitted to wear the uniform prescribed for the general staff of the army, as is now often the case.

ALL natives of India wearing boots or shoes of European fashion may appear thus habited before all the servants of Government, in all places within the Bengal Presidency and its dependencies, on all official or semi-official occasions, including darbars of all descriptions. In the case of natives wearing shoes of Indian fashion, the old social practice, whereby such shoes must be taken off within the customary limits, will be maintained by the servants of Government in their official or semi-official capacities.

Wearing of shoes by natives in the presence of Europeans.
India's No. 514, dated 13th March, 1868 (Foreign).

In the High Courts established by royal charter it will of course be for the Judges to decide whether any rule on the point is required for those courts.

THE following officers in the North-Western Provinces are entitled to wear the uniform of political officers of the 1st class :—

Secretary to Government.
Commissioner of Benares.
Ditto of Rohilkhand.
Ditto of Kumaun.

Officers entitled to wear political uniform.
G. O. No. 155A., dated 2nd October, 1875.

The following are entitled to wear the uniform of political officers of the 2nd class :—

Junior Secretary in charge of Political Department.
Private Secretary to His Honor the Lieutenant-Governor.

MEDALS granted at the Dehli Imperial Assemblage may be kept as heirlooms by heirs of recipients, but can only be worn in public by the actual recipients.

Medals.
No. 619, dated 8th October 1879.

DARBARS.

Darbar Lists.

No. 45, dated 21st May, 1879 (N.-W. P.), extended to Oudh by G. O. No. 418, dated 21st June, 1879, and amended by Circular No. 39, dated 24th July, 1880.

DARBAR lists (in the form appended) should be prepared by district officers with the greatest care, the names of all gentlemen entitled to a seat in the darbar of His Honor the Lieutenant-Governor being recorded in their proper places. On receipt of the district lists, the Commissioner should prepare a darbar list for his division; assigning to the district darbaris their respective places in the general divisional list and recording his opinion on each recommendation for the admission of new names, the omission of names now on the list, or the change in position of darbaris.

The district list, with the divisional abstract, should be submitted to Government in a complete state.

As regards the preparation of these lists, the following general observations and orders are communicated for information and guidance:—

(*a*)—The provincial darbar list of the Lieutenant-Governor is formed of the following classes:—

(1)—Native gentlemen of good family or local influence.

(2)—Men who have rendered conspicuous service to Government.

(3)—Men distinguished for public spirit, evinced by the construction of works of general utility and convenience.

(4)—Men distinguished for learning or professional attainments.

(5)—Honorary servants to Government, as City Magistrates, members of municipal committees, &c.

(6)—Government officials.

(*b*)—Of the first class alone is the right to a seat in darbar hereditary. As a rule, the eldest son of a darbari of this class, on the death of his father, will succeed to his position in darbar. This rule, however, is not absolute; and when, on the death of the father, the estate has been largely reduced, or if the character and influence of the son do not appear to warrant his taking his father's place, the case will be considered and decided on its merits.

(*c*)—It must be remembered that the right to a seat in darbar only belongs to one member of an undivided family. In the case of a divided family, the heads of each separate branch are eligible for seats. Subordinate members, uncles, cousins or brothers in an undivided family are only eligible for seats if they possess special claims to consideration.

(*d*)—The second class includes many who will naturally find their place in the first class as well as many ex-officials of Government of the civil and military services. The succession of the son to his father's place in darbar is not hereditary in this class; but if the services rendered have been great, and the character of the son be good, his claims will be favorably considered.

(*e*)—In the third and fourth classes recommendations should be made very sparingly, and only for conspicuous public spirit and liberality or very distinguished attainments.

(*f*)—Honorary Magistrates are ordinarily entitled to a seat in the Lieutenant-Governor's darbar, and members of the sudder municipal committees. The members of mufassil municipal committees cannot be considered entitled to admission simply as such: but if on other grounds they have any title to be admitted, the fact that they are members of a municipal committee may be considered to enhance their claim. The gentlemen composing this class, if entitled on other grounds to a seat in darbar, will take the highest position to which—for any reason—they may be entitled.

(*g*)—Government officials need not be entered in the lists, as they are constantly transferred from one district to another. It may, however, be noted for the guidance of officers that—

I.—A classification of officials can best be arranged on the basis of salaries; and in this view there will be two grades:—

A.—Those drawing Rs 250 per mensem and upwards.
B.—All others.

II.—In both classes the ranking will primarily be by salary; officials drawing the same salary being arranged according to seniority in gazetted service.

III.—Officials drawing under Rs. 100 per mensem will not, as a rule, be admitted to darbars; but no hard-and-fast line can be drawn, and each case must be considered and decided on its own merits.

IV.—No general rule can be laid down as to the position (in general darbar lists) to be assigned to officials of either class. This often depends on local circumstances, and will be settled in each case on the occasion of a darbar being held in communication with the divisional and district staff.

A Government official not eligible as such, as a naib-tahsíldar or a sub-inspector of police, will receive a seat if entitled thereto on family or special grounds.

(*h*)—No change can be made in the position assigned to any darbari in the lists approved by the Lieutenant-Governor without His Honor's sanction. The recommendations of the lists now to be submitted should be considered carefully with reference to the changes in the position occupied by present darbaris; and no changes should be proposed by district officers, or recommended by Commissioner, unless very strong grounds exist.

(*i*)—The deaths of darbaris, and the proposals regarding the successors, if any, to their seats, should be reported to this office without delay.

(*j*)—In the first month of each year any recommendations for additions to or modifications of the list (other than such as come under the preceding clause) should be submitted to this office.

The modifications of all divisions having been considered, the provincial darbar list will be revised accordingly. But applications for additions to or omissions from the list may, for special reasons, be submitted at any time other than that specified.

On the occurrence of a local darbar (district or divisional), the list of darbaris present should be submitted to the Junior Secretary to Government on the following day, with an explanation of the reasons for the non-attendance of each darbari who failed to be present. A darbari not showing sufficient cause for failure to attend the Lieutenant-Governor's darbar will be liable to have his name struck off the list. This should be made known to all concerned.

Proposed darbar list of the district.

No.	Name of darbari.	Name of father.	Residence.	Age.	Amount of income.	Occupation.	Grounds of admission.	Remarks.

N. B.—The name of newly-proposed darbaris should be entered in *italics.*

Previously in Oudh only three classes of gentlemen were admitted to darbar: (1) the ex-Royal family; (2) talukdars; (3) the notables of the city of Lucknow (other than members of the ex-Royal family). The list of the first two classes have been kept up by Government, and gentlemen whose names appear in them will not be included in the district lists. The third class will be mixed in the ordinary district lists.

Darbars. Places to be assigned to Native Commissioned Officers.

No. 159, dated 21st October, 1879.

THE places to be assigned in darbar to native commissioned* officers of the army, (1) on service, and (2) on pension, should be decided as follows:—

*Risaldar. Subadar. Jamadar.

(*a*) In regard to native officers on duty, the practice in this province has been not to assign to such places among the darbaris: they are separately presented, at the conclusion of the darbar, by their commanding officer. No change in the existing procedure is called for.

(*b*)—In the case of native officers on leave—not pensioned, but not on duty. All such should take their places along with the native (civil) officials, pay and priority of service ordinarily determining relative position.

(*c*)—In regard to pensioned officers no hard-and-fast rule can be laid down. Ordinarily, if he be a man of family and social position, the pensioned officer would occupy the place in darbar to which he would have been entitled had he not served in the army. If, on the other hand, the grounds of his admission to darbar are based on services or military rank, his place must be determined on its merits.

NATIVE STATES.

Mails. Responsibility of native states for security of—

India's No. 1095 (Foreign), dated 18th July, 1856.

EVERY state is responsible for the secure passage through its territory of the Government mail and parcel post.

Where mails or parcel posts are plundered with impunity in consequence of inefficient arrangements for their security on the high roads traversing a state, that state will be required to increase the guards which accompany the mails and to strengthen its police-stations along the high roads, or the same will be done by the British Government at the expense of the native state.

Where mails or parcel posts are plundered, the native state into which the plunderers are traced, and out of which they cannot be traced, will be expected to levy compensation from the district for the value of the plundered mails or parcel posts.

In estimating such compensation, no exemption whatever is to be made on account of bullion, jewellery, or other articles of great intrinsic value.

Where men are disabled for life, or killed, in the defence, or in the carriage, of Government mails or parcel posts, claim to pensionary grants will be set off to lie against the state held responsible for the outrage.

Language of correspondence with

India's Circular No. 216, dated 30th June, 1864.

IT is a Foreign Office rule that all *kharitas* from the Governor-General to native princes and chiefs, all *sanads*, treaties, or engagements, and in a word all communications of importance, must be in English. Every encouragement should be given to the systematic introduction of English as the ordinary medium of communication, so far as this can be done without objection on the part of the princes and chiefs; but the extension of the use of English should not be made the occasion for depriving native chiefs of the titles and respectful modes of address to which they are entitled and accustomed.

Communication of district officers with

India's (For. Dept.) Circular No. 846, dated 4th October, 1865.

CIVIL OFFICERS of British districts are prohibited from communicating directly with independent chiefs or their officials, except in cases of emergency, in which category summonses for witnesses may be included. Copies of any such direct requisitions should simultaneously be furnished to the political officer, care being taken that the applications are couched in courteous terms and bear the proper titles.

N.-W.P. Circular No. 56A., dated 7th November, 1867.

If any doubt is entertained by Magistrates as to the mode in which any chief should be addressed, the requisite information can be obtained from Government. In every case a sufficient time, calculated on a consideration of distance and other circumstances, should be allowed for service of summons.

Annual return of Europeans and Eurasians in the service of—

India's (For. Dept.) No. 1042, dated 15th October, 1866, and Circular No. 31A., dated 17th June, 1867.

COMMISSIONERS will furnish a return of Europeans and East Indians, being British subjects, employed in a civil, military, or medical capacity in the service of native states in alliance with the British Government for their respective divisions at the close of each calendar year in the following form—

State.	Name.	Rank or special employment in the service.	Date of commission or warrant of employment in the service.	Date of original employment in the service.	Rank and date of commission in Government service.	Monthly salary received from the native state.	Monthly salary received from Government.	Remarks.
						Rs. a. p.	Rs. a. p.	

Extradition treaties. Object of—

India's (For. Dept.) No. 361, dated 12th April, 1867.

THE object of extradition treaties is not to protect criminals by pedantic adhesion to forms, but to further the cause of justice by enabling competent tribunals to investigate the guilt or innocence of parties against whom a credible charge is made.

Execution of decrees of British tribunals in native states.

India's No. 240, dated 27th August, 1868 (For. Dept.)

THE following are the rules regarding the assistance to be given by Political Agents to judgment-creditors in executing the decrees of British tribunals:—

Holders of decrees obtained in British tribunals must present them themselves, or by their lawfully constituted agents, for execution before such tribunals without in any way invoking the aid or relying on the influence of the British representative. The question of reciprocity in the execution of decrees is one which the tribunals of the respective Governments must decide.

Where there are no regular tribunals, the political representative will, as a general rule, abstain from putting any pressure on, or using his influence with, the chief or the darbar in order to the execution of a decree obtained in British territory.

Nor ought this determination to inflict any real hardship on claimants who successfully have resorted to our courts for redress.

In many cases where large sums of money are claimed from debtors resident in British territory, such persons, if they abscond into native states, leave either property or partners behind them in the said British territory, against whom execution may at once be taken out; and in all cases where plaintiffs apprehend that a defaulting debtor may abscond or may convey away his property, the

provisions of the Code of Civil Procedure regarding the attachment of property while a suit is pending, afford to all litigants who are properly alive to their rights and position during litigation a fair and adequate security against eventual loss by evasion or default.

There may occur, however, some flagrant cases in which a defaulting and absconding debtor possesses large means within the limits of native territories, in which the default and evasion may be marked by acts of gross fraud and flagrant dishonesty, and in which, by deceit or artifice, he may have reduced the honest creditor to ruin, or have left him without the slightest prospect of redress, and there may be other peculiar circumstances which, in the judgment of the political officer, might render interposition on his part expedient.

In such cases the representative of the British power may, when applied to, most properly use his discretion in pointing out to the chief and the darbar the special circumstances which render intervention desirable, and may urge them to compel the defaulter to discharge his liabilities. In cases of remarkable difficulty or doubt the political authority may, if he thinks fit, refer the matter to Government for orders before taking any action.

But it must be clearly uuderstood that these cases will form the exception and not the rule, and that the political authority will only adopt this course when he is fully satisfied that the case is distinguished by exceptional circumstances, and that the claimant has been the victim of fraud and trickery and has practically no other means of obtaining his rights.

In such marked cases the moral influence and advice of the British official may be properly exerted, and the darbar will doubtless recognize the propriety of insisting that the evading debtor shall come to some satisfactory arrangement with his creditors.

Removal of restriction on visits to native territories.

G. G. O. No. 2587P., dated 21st September, 1875 (For Dept.)

THERE is a political necessity for placing restrictions upon British officers visiting countries beyond the frontier of India, such as Afghanistan, Nepál, Kashgar, and Tibet, but there is no such necessity for placing restrictions on visits to native territory within the limits of India; but when officers of Government travelling in native states move off the main lines of road, they should in all cases send intimation to the Political Agent or other officer through whom correspondence with the native state is usually conducted.

This does not affect the special rules prescribed for travelling in Káshmir.

As regards visiting countries situated beyond the frontiers of India the existing orders will remain in force, and applications for permission to cross the Indian frontier must be submitted, as heretofore, for the consideration of the Government of India in the Foreign Department.

PRESENTS FROM, OR SALE OF PROPERTY TO, NATIVES.

Executing purchases for native chiefs.

India's No. 1016, dated 7th April, 1875 (Foreign).

THE Governor-General disapproves of Residents or Political Agents becoming the medium of obtaining articles for native chiefs, and they are requested to decline undertaking any such commissions in future.

Acceptance of presents from natives by Government officers.

G. G. O. No. 1299G., dated 20th June, 1876 (For. Dept.)

THE main provisions of the law on the subject are contained in 13 Geo. III., chapter 63, sections 23-24; 33 Geo. III., chapter 52, sections 62-63; 3 and 4 Wm. IV., chapter 85, section 76.

The prohibition of the receipt of presents from native chiefs and others does not extend to the receipt of a few flowers or fruits and articles of inappreciable value, although even such trifling presents should be discouraged.

It does not extend to the exchange of presents between Governors, Lieutenant-Governors, Chief Commissioners, Agents to the Governor-General, or political officers generally in their ceremonial intercourse with native chiefs, on which occasions the presents from the chiefs are deposited in the Government toshakhana, and return presents are given at the Government expense.

It does not apply to presents to medical officers made *bonâ fide* for services rendered.

The general prohibition extends to all servants of Government, native or European, covenanted or uncovenanted, in whatsoever department they may be serving.

Where presents cannot absolutely be refused without giving offence, they must be delivered up to Government, and to this rule no exception whatsoever is permissible, save with the express sanction of His Excellency the Governor-General in Council, which will only be given under very special circumstances.

The above rules should be strictly observed and no deviation therefrom permitted, except with the previous sanction of the Government of India.

Rules regarding sale of property to natives by British officers.

No. 1667, dated 30th September, 1868 (For. Dept.)

THE following rules are applicable to European public servants of all descriptions, civil, military, and uncovenanted:—

Whenever a public servant wishes to dispose of or purchase a house, bungalow, elephant, horse or carriage, or other valuable property to or from any native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating facts and circumstances and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

Whenever a public servant is about to quit his station or district permanently or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages and horses, and the like property of value to native purchasers, he shall report his intention to the Commissioner or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction or in reporting the circumstance to the Local Government for further orders.

Whenever a public servant on quitting his station or district wishes to dispose of his furniture, household good, live-stock, &c., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

RUMOURS.

Rumours. Giving publicity to—
Circular No. 25A., dated 30th May, 1867.

It should be a rule with all authorities that no information calculated to give alarm should be passed on without due consideration of its nature, character, and probable credibility, and without such information being placed in clear and distinct manner before the authority for whom the communication is intended.

SALUTES.

Imperial Salute.

Foreign Department No. 495, dated the 26th February, 1878.

HER MAJESTY THE QUEEN AND EMPRESS OF INDIA has signified her pleasure that the salute of 101 guns shall be reserved for the contingency of the personal presence of the Sovereign in India, and that on all other occasions, such as anniversaries and the like, which it is customary to celebrate by a royal salute, the salute shall be 31 guns.

Table of Salutes.

Govt. of India No. 760P., dated 10th January, 1879.

SALUTES OF 21 GUNS.

Baroda, the Mahárája of (Gaekwar)
Hyderabad, the Nizam of
Mysore, the Mahárája of

SALUTES OF 19 GUNS.

Bhopal,* the Begum (or Nawab) of
Cashmere and Jammu,* the Mahárája of
Gwalior,* the Mahárája (Sindia) of
Indore,* the Mahárája (Holkar) of
Khelat, the Khán of
Kolhapoor, the Rája of
Meywar (Udeypur), the Mahárána of
Travancore, the Mahárája of

SALUTES OF 17 GUNS.

Bhawalpur, the Nawáb of
Bhartpur, the Mahárája of
Bikanír, the Mahárája of
Bundi, the Mahárão Rája of
Cochin, the Rája of
Jeypur, the Mahárája of
Kerowli, the Mahárája of
Kotah, the Mahárão of
Kutch, the Ráo of
Marwar (Jodhpur), the Mahárája of
Pattiala, the Mahárája of
Rewah, the Mahárája of
Tonk, the Nawáb of

SALUTES OF 15 GUNS.

Banswara, the Mahárawul of
Dewas, the Senior Rája of
Dewas, the Junior Rája of
Dhar, the Rája of
Dholepur, the Rána of
Dungurpur, the Mahárawul of
Dattia, the Mahárája of
Edur, the Mahárája of
Jesulmere, the Mahárawul of
Jhallawar, the Mahárāj Rána of

*These chiefs to receive 21 guns within the limits of their own territories permanently.

Khyrpur, the Mír of
Kishengarh, the Mahárája of
Partabgarh, the Rája of
Serohi, the Ráo of
Sikkim, the Mahárája of
Ulwur, the Mahárão Rája of
Urcha (Tehri), the Mahárája of

SALUTES OF 13 GUNS.

Benares, the Mahárája of
Cooch Behar, the Rája of
Jowrah, the Nawáb of
Rampur, the Nawáb of
Tippetah, the Rája of

SALUTES OF 11 GUNS.

Ajeygarh, the Mahárája of
Baoni, the Nawáb of
Bhownuggur, the Thákur Saheb of
Bijawar, the Mahárája of
Cambay, the Nawáb of
Chirkari, the Mahárája of
Chumba, the Rája of
Chutterpur, the Rája of
Drangdra, the Rái Saheb of
Faridkot, the Rája of
Jhabua, the Rája of
Jhind, the Rája of
Junagurh, the Nawáb of
Khylur (Bilaspur), the Rája of
Kupurthulla, the Rája of
Morvi, the Thákur Saheb of
Mundi, the Rája of
Nabha, the Rája of
Nowanagar, the Jam of
Nursingarh, the Rája of
Pahlunpur, the Dewan of
Porebunder, the Rána of
Punnah, the Mahárája of
Radhunpur, the Nawáb of
Rajgarh, the Nawáb of
Rajpipla, the Rája of
Rutlam, the Rája of
Sillana, the Rája of
Sirmur (Nahun), the Rája of
Sitamhow, the Rája of
Suket, the Rája of
Sumpthur, the Rája of
Tehri (Garhwál), the Rája of

SALUTES OF 9 GUNS.

Alirajpur, the Rána of
Balasinore, the Bábi of
Bansda, the Maháráwul of
Baria, the Rája of
Beronda, the Rája of
Burwani, the Rána of
Chota Udeypur, the Rája of
Dhrol, the Thákur Saheb of
Dhurmpur, the Mahárána of
Fudhli, the Sultan of
Gondul, the Thákur Saheb of
Jinjira, the Nawáb of (Hubshi)
Kharond, the Rája of
Kilchipur, the Ráo of
Lahej, the Sultan of
Limri, the Thákur Saheb of
Lunawara, the Rána of
Malier Kotla, the Nawáb of
Myhere, the Rája of
Nagode, the Rája of
Palitana, the Thákur Saheb of
Rajkot, the Thákur Saheb of
Sawuntwari, the Sir Desai of
Soanth, the Rája of
Suchin, the Nawáb of
Wudhwan, the Thákur Saheb of
Wunkaner, the Ráj Saheb of

SALUTES OF 21 GUNS.

Table of personal and local Salutes.

Cashmere and Jammu. His Highness Runbír Sing Bahádur, G.C.S.I., Mahárája of
Dhulip Singh, His Highness Mahárája, G.C.S.I.
Gwalior. His Highness Jeaji Rao Sindia Bahádur, G.C.B., G.C.S.I., Mahárája of
Indore. His Highness Tukaji Rao Holkar Bahádur, G.C.S.I., Mahárája of
Jeypur. His Highness Sewae Ram Sing Bahádur, G.C.S.I., Mahárája of
Marwar (Jodhpur). His Highness Jeswunt Sing Bahádur, G.C.S.I., Mahárája of
Merwar (Udeypur). His Highness Sujjun Sing, Mahárána of
Travancore. His Highness Sri Rama Vurma, G.C.S.I., Mahárája of

SALUTES OF 19 GUNS.

Bengal. His Highness Munsur Ali Khan, Nawáb Názim of
Rewah. His Highness Rughuraj Sing Báhadur, G.C.S.I., Mahárája of

SALUTES OF 17 GUNS.

Bhopal. His Highness Nawáb Alijah Amir-ul-Mulk, Consort of Her Highness the Begum of
Hyderabad. Nawáb Sir Salar Jung Bahádur, G.C.S.I., Minister of
Hyderabad. Nawáb Shums-ul-Umra Amír-i-Kubír Bahádur, Minister of
Kishengarh. His Highness Pirthi Sing Bahádur, Mahárája of
Urcha (Tehri). His Highness Mohender Pertab Singh Bahádur, Mahárája of

SALUTES OF 15 GUNS.

Arcot. His Highness Prince Azim Jah Zahri-ud-Dowlah Bahádur of
Bhopal. Her Highness the Qudsia Begum of
Bhownuggur. His Highness the Tuhkt Singhji, Thákur Saheb of
Drangdra. His Highness Mán Singhji, Ráj Saheb of
Junagarh. His Highness Mohubbut Khán, K.C.S.I., Nawáb of
Nowanuggur. His Highness Srí Vibhaji, Jám of
Rampur. His Highness Mohummud Kulb Ali Khán Bahádur, G.C.S.I., Nawáb of

SALUTES OF 13 GUNS.

Burdwan. His Highness Maháráj Adhiráj Mehtab Chund, Bahádur of
Jhínd. His Highness Rugbír Sing Bahádur, G.C.S.I., Rája of
Nabha. His Highness Hira Singh Bahádur, Rája of
Punnah. His Highness Rudur Pertab Sing Mohender Bahádur, K.C.S.I., Mahárája of
Rutlam. His Highness Jeswunt Singh, Rája of
Tanjore. Her Highness Princess Vijaya Mehemi Mukta Boyi Amonani, Rája Saheb of
Vizianagram. His Highness Mahárája Mirza Viziaram Gujjaputty.
Raj Munea. Sultan Bahádur, K.C.S.I., of

SALUTES OF 12 GUNS.

Maculla. Omar bin Sallah bin Muhummud, Nukib of
Shuhur. Awadh bin Omar Alkayati, Jemadar of

SALUTES OF 11 GUNS.

Banswara. His Highness Luchmun Singh, Mahárawul of
Maleir Kotla. Mohummud Ibrahim Ali Khán Bahádur, Nawáb of

SALUTES OF 9 GUNS.

Balrámpur. Mahárája Dig Bijai Singh, K.C.S.I., of
Kishím and Socotra. Ali bin Abdulla, Sultan of

Minute Guns. Lowering of National Flag when firing—

Govt. of India No. 1347, dated 27th October, 1879.

THE national flag (not viceregal or other flag) should be lowered to half-mast during the salute when flown at any fort which may be firing minute guns in honor of a deceased native prince or chief.

TITLES.

Titles. Conferring of—on Native British subjects.
Circular No. 33A., dated 14th June, 1865, republishing G. G. O. (For. Dept.) dated 30th May, 1829.

TITLES are conferred by the Governor-General in Council on the native subjects of the British Government of India on the following grounds:—

1*st.*—Services during war in times of public emergency.

2*nd.*—Meritorious conduct on the part of landholders in the interior in aiding the police, distinguished success in improving the agricultural system and the manufactories of the country, and the execution of important public works.

3*rd.*—Liberal contributions for the support and promotion of beneficial public undertakings and institutions.

Under the Native Government titles were not, strictly speaking, hereditary, nor are they to be hereafter so considered; but due attention will at all times be paid to claims which may be put forward by men of family to succeed to the rank enjoyed by their ancestors.

The authorities recommending the conferment of a title should advert carefully to the general character and circumstances of the candidate, so that the value of the distinction be not lowered in the public estimation by the admission of unworthy members of society to a participation in the honours and privileges of rank.

The titles conferred on the Muhammadan subjects of the British empire in India are ordinarily those of *Khán, Bahádur,* and *Nawáb,* with the style and epithets appropriate thereto. Those which belong to the Hindús are *Ráo, Rája, Bahádur, Mahárája Bahádur,* and certain designations peculiar to the mercantile classes, such as *Sol, Seth, &c., &c.* Titles of the higher* grade are, generally speaking, reserved for the sovereigns of feudatory or dependent states, except in cases of extraordinary merits.

Honorary distinctions and rewards for services performed in the field by commissioned native officers of the army are conferred on the recommendation of the Commander-in-Chief.

Bahadur. Title of—
No. 77, dated 5th July, 1879 (Oudh).

IN supersession of the orders contained in para. 324 of the Oudh Digest, it is directed that the title of "Bahádur" shall be restricted to Honorary Assistant Commissioners and Munsifs who are also talúkdars.

Titles. Use of—in official correspondence.
Circular Order No. 50., dated 19th January, 1878 (Oudh).

IN all official correspondence and proceedings those gentlemen *only* whose titles have been conferred or formally recognised by His Excellency the Governor-General in Council should be addressed or referred to as Mahárájas, Rájas, &c.

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* These are Mahárája, Rája Jam, Dhiraj, Ráj Adiráj, Ráj Nurinder, Nurgaideb, Mohunder, &c., &c.

SUPPLEMENTARY ORDERS.

At Allahabad.

Ceremonial to be observed at the arrival and departure of Chiefs.
G. O. No. 414A, dated 8th December, 1876.

I.—CHIEFS only passing through Allahabad and not leaving the railway station need not be formally received.

II.—Chiefs need be formally received only (1) if they arrive by daylight, and (2) if due intimation to the authorities be given.

III.—Chiefs receiving salutes of 15 or more guns will be met at the railway station and accompanied to their residence by the Junior Secretary to Government and an Aide-de-Camp to the Lieutenant-Governor. In the event of Chiefs proceeding to their residences in palanquins, or in such other way that it may be inconvenient for them to be accompanied by European officers, the ceremony of accompanying them will be dispensed with.

IV.—Chiefs receiving salutes of 21 guns will further be received at the door of their residence by the Commissioner of the division.

V.—In the event of any officer being absent from Allahabad, or being unavoidably prevented from attending, his place will be taken by the officer who would in ordinary circumstances have had to represent him, *i.e.*, in the event of the Commissioner's absence, the Magistrate will represent him; similarly, the Junior Secretary will be represented by the next senior Under Assistant Secretary; while the place of Aide-de-camp will be taken by an Assistant Magistrate.

VI.—Chiefs receiving salutes of less than 15 guns will be received with the customary ceremonies by an officer of the district (civil) staff.

VII.—In all cases a guard of honour will, if possible, be in attendance at the railway station.

VIII.—Chiefs receiving salutes of 21 guns will further, if possible, be accompanied to their residence by a small escort of cavalry.

IX.—In all cases a police force as required will be in attendance.

X.—The ceremonies at departure will be precisely similar to those at reception, the Commissioner of the division taking leave of Chiefs receiving salutes of 21 guns at the door of their residence, and the Junior Secretary and an Aide-de-camp accompanying all Chiefs receiving salutes of 15 or more guns from their residence to the station.

XI.—In case of arrivals or departure by night only the necessary police force will be present.

At other stations in North-Western Provinces.

XII.—These rules will apply as far as possible, *mutatis mutandis*, in other stations also.

Darbar Lists.
Entry of names of Municipal Commissioners in—

G. O. No. 689, dated 12th November, 1879.

MEMBERS of Sudder Municipal Committees are *ex officio* entitled to attend: but such Municipal Commissioners, if not *otherwise* entitled, should not be entered *by name* in the list.

Mecca. Rules for pilgrims to—

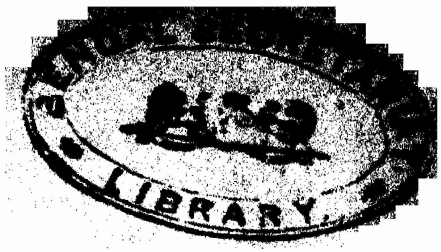
Circulars No. 42, dated 14th July, 1881, and No. 47, dated 22nd August, 1881.

DISTRICT OFFICERS should make it generally known in their districts that the Turkish Government requires all pilgrims and others landing at ports in the Hedjaz to produce passports. These will be issued at ports of embarkation, and passengers are liable to be refused permission to disembark unless provided with them.

Passports will be granted to pilgrims embarking at Bombay by the Commissioner of Police. It is not needed that the Commissioner of Police should institute any inquiries as to the character or country of the intending pilgrims applying for passports. The only point on which he will satisfy himself, is that every pilgrim will on reaching Jeddah have the sum of Rs. 40, which he is required to deposit there in the British Consulate to meet the cost of the return passage and incidental expenses. A passport will under no circumstances be given to any pilgrim who fails to satisfy the Commissioner of Police on this point. If owners or charterers of vessels in the pilgrim trade take as passengers pilgrims who have not obtained passports and fulfilled the regulations which the Turkish Government have thought proper to prescribe, they must accept any consequences which may result from their own action.

Passports will be granted to pilgrims embarking for Jeddah at Aden or Karáchi by the Resident and the Commissioner in Sind, respectively; but at Aden and Karáchi as at Bombay no passport will be given to any pilgrim unless he can satisfactorily prove that he will on landing at Jeddah be in possession of the sum of Rs. 40, which it is incumbent on him to deposit there at the Consulate.

No fee will be charged for the grant of passports.



No. IX.

MUNICIPAL DEPARTMENT.

No. IX.—MUNICIPAL DEPT.

ACT XX. TOWNS.

Police in—
Resolution No. 1676, dated 26th September, 1876, extended to Oudh by Circular No. 51A., dated 10th September, 1877.

It is left to Magistrates of districts to determine, on their own authority and without reference, the number of chaukidari police to be entertained in towns administered under Act XX. of 1856 (within the limit prescribed by law) and to make such changes as they deem expedient, reporting any action thus taken to the Inspector-General of Police.

Changes in the law relating to—
Circular No. 33A., dated 21st August, 1871 (Police).

The changes made in the law previously existing by Act XXII. of 1871 (an Act to authorize the extension of the Chaukidari Act to places where there is no jamadar of police,) are as follows:—

(1.) The removal of the limitation of the chaukidari tax to an average rate.

(2.) The power given of applying the Act to any non-agricultural town or village even if there be no jamadar.

(3.) The greater liberty given as to the time of collection.

In respect of the last point, it is to be observed that under section 3 the collection of the tax under Act XX. of 1856 need not be made monthly, but with the sanction of the Commissioner may be made quarterly. This provision was introduced in consequence of representations of the annoyance felt at the constantly recurring visits of the tax-gatherer. Magistrates should consult the wishes of the tax-payers as represented by their *panches* and should frame their plans accordingly.

Proposals for the extension of Act XX. of 1856 to towns which, not having already a jamadar of police were not liable to the old Act, but under Act XXII. of 1871 are liable to assessment, may be submitted by Commissioners to Government.

Report of divisional expenditure.
Circular No. 6A., dated 9th April, 1873.

BUDGETS for towns administered under Act XX. of 1856 are not submitted to Government. The estimate should be carefully reviewed by Commissioners, and, after receiving their final sanction, be forwarded to the Accountant-General for inclusion in the provincial services budget. The control of the Commissioners should be exercised in the following directions:—

The cost of collection should not be allowed to absorb more than 10 per cent. of the proceeds of the tax, and, as a rule, should not in any town exceed Rs. 120 per annum, together with a small sum, say Rs. 6, for stationery and contingencies. The sudder office should, if possible, be amalgamated with the local funds establishment, and should in no district cost more than Rs. 126; and no

changes, whether of increase or decrease, should be made in the police force without the special sanction of Government obtained through the Inspector-General.

In disposing of the surplus after the above charges have been defrayed, it should be seen that a fair provision is made for conservancy, and the balance should be utilized primarily on works of sanitary improvement, of which there is everywhere need. When drains, roads, &c., have been constructed, tanks cleared or deepened, and objectionable pits filled up, such works as sarais, dispensaries, &c., may be taken in hand.

As a general rule, it is best in these towns to spend the income realised within the year; small works of improvement are usually all that can be provided for without accumulating the balances for long periods; and such an accumulation is open to several objections.

At the close of the year Commissioners should submit to Government the usual combined expenditure report for the whole division in the form hereunder, the entries in columns showing the actuals of the previous year being made in red ink, so as to be readily distinguishable. The budget submitted to the Commissioner's office should be in the same form, the headings of columns of "actuals of year under report" being altered to "estimates of year under report."

A clear and concise report from each district should accompany the figured statement, and in it every material increase or decrease should be fully explained, and an account given of the various works of improvement carried out during the year.

The budget should reach the Accountant-General by the 1st of March in each year, and the expenditure report should reach Government not later than the 1st June.

Report of expenditure in the towns of the division administered under Act XX. of 1856 for 188 -8 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
District.	Serial No.	Name of town.	Population by last census.	No. of houses in town.	No. of houses assessed.	Opening balance.	Actuals of previous year. Actuals of year under report.	Miscellaneous receipts. Actuals of previous year. Actuals of year under report.	Total of columns 7, 8, and 9. Total income of year under report.	Incidence of tax in last half, column 8. Per head of population. Per assessed house.	Collection. Actuals of previous year. Actuals of year under report.	Sudder office. Actuals of previous year Actuals of year under report.	Police. Actuals of previous year. Actuals of year under report.	Conservancy. Actuals of previous year. Actuals of year under report.	Local improvements and public works. Actuals of previous year. Actuals of year under report.	Miscellaneous expenditure. Actuals of previous year. Actuals of year under report.	Total expenditure. Actuals of previous year. Actuals of year under report.	Balance at close of year under report.

Commissioners to review expenditure report of—
Circular No. 24A., dated 6th August, 1875 (N.-W. P.) ; extended to Oudh by Circular No. 95O., dated 24th December, 1877.

COMMISSIONERS, in reviewing the expenditure reports of towns under Act XX. of 1856, should communicate their remarks on the expenditure of the year to the Magistrate. Copies of the order issued by Commissioners should be sent to Government along with the expenditure report, and unless the committee decline to accept the Commissioner's suggestions, or to follow his advice, orders are not issued by Government.

In passing orders on these reports Commissioners are requested to keep their attention especially directed to the necessity of preventing large accumulating of balance, while so much has to be done in public improvements.

Act XX. of 1856. Introduction of—into rural towns in Oudh.
No. 376, dated 23rd June, 1879.

WHEN Act XX. of 1856 is introduced into any rural town in Oudh, only the traders—including under this designation all who are not landholders—should be taxed under the Act, and the income derived from this tax should be used only to pay the extra police required for their protection: the chaukidars maintained by the zamindars continuing to be paid as they were before, and continuing to discharge the same duties. The plan in question is the more feasible in places where the chaukidars (as is mostly the case in Oudh) are not paid from a general cess, but by the zamindars directly (in the shape of jagírs, or, in lieu thereof, money payments) ; and this policy should be adopted in Oudh, where the circumstances are suitable.

The duties to be performed by town chaukidars under Act XX. of 1856 and by village chaukidars are now hardly distinguishable, as under section 34, Act XVIII. of 1876, the latter class of officials have virtually the same duties and responsibilities as the former.

Chaukidari tax. Legitimate object of—
Circular No. 49, dated 3rd September, 1881.

THE object of the assessment of a tax is the maintenance of a proper police force, not the establishment of good conservancy arrangements, nor the execution of local improvements, however desirable either may be. The Act permits the appropriation of any surplus for such subsidiary objects ; but the assessment of the tax ought to be adjusted primarily to the requirements for police purposes, and it ought not to be raised to a high rate, merely that funds may be available for other purposes, or because a town can be made to pay. In accordance with this principle, whenever the assessment is more than double of what is required for police purposes, the demand would seem to be in excess of what may fairly and legally be imposed under the Act, and ought to be lowered. But this standard need not be stringently applied to every case without any regard to special circumstances ; and where a good case is made out for allowing a slightly higher assessment, it will be allowed to be imposed. Section 11, Act XX. of 1856, as it stood before it was amended by Act XXII. of 1871, provided

that the average rate of assessment should not exceed Re. 1-8-0 per annum on each assessed house; and though this limitation is no longer a part of the Act, the circumstances must be special in which it is advisable to disregard it. Individual houses of the wealthy may be taxed up to the limit allowed by the Act, if this is necessary to provide for police charges and leave a moderate margin for expenditure on other objects. If the average cannot be brought down to Re. 1-8-0 except by extending taxation to the poor, who are now exempt, exceptional treatment of any town will be readily sanctioned by the Government, and may be authorised by Commissioners. All such cases should be reported for the information of Government.

STANDING ORDERS ON THE SUBJECT OF MUNICIPALITIES.

CONTENTS.

CHAPTER I.—Extension of the Municipal Act.
" II.—Committees. Appointment of—
" III.—Powers of Committees—
(1)—Taxation.
(2)—Bye-laws.
(3)—Rules.
(4)—Nuisances.
" IV.—Income.
" V.—Expenditure—
(1)—Public Works.
(2)—Education and miscellaneous objects.
" VI.—Annual reports and accounts.
" VII.—Miscellaneous.

CHAPTER I.

Extension of Act XV. of 1873.

THE boundaries should in every case be very clearly defined in simple language and in such a manner as will render any doubt on the subject impossible. If any well-defined line, such as a road or river, exist, it may be taken as a boundary; in other cases the boundary should be defined to be a *straight* line drawn from one point on the boundary to another. Curved lines should be avoided except in the case of roads and rivers. A sketch map of the boundaries of each municipality on a scale not less than four inches to the mile should be submitted to Government for permanent record; and in municipalities where octroi is in force, the limits within which octroi duties are levied should be indicated by a separate line, if the octroi limits and the municipal limits do not coincide.

The following instructions, though issued under an Act now repealed, are still applicable and should be observed.

Circular No. 25A., dated 21st April, 1868.

Section 4 of the Municipalities Act authorizes the Local Government to extend it by notification to any town. It is the duty of district officers and Commissioners carefully to consider to what towns in their several jurisdictions the Act may profitably be applied, and from time to time to make proposals accordingly. Before doing this, free and full communication should always be held with the leading and influential inhabitants of the town and vicinity concerned. As a general rule, the Act should be applied to every town at which the headquarters of a district are situated.

Every recommendation for the application of the Act should be accompanied by a report containing information on the following points:—

I.—The boundaries of the proposed municipality.

II.—The population of the town.

III.—The principal classes of inhabitants.

IV.—The amount and sources of the income of the town.

V.—The amount paid, and which will in future be required for police purposes.

VI.—The proposed number and mode of appointment of non-official members; and if the appointment be by nomination, then the names and qualifications of those recommended for appointment.

VII.—The officers who should be appointed *ex officio* members.

Section 5 of the Act authorises the Lieutenant-Governor to define the limits of towns to which the Act is applied. This definition forms part of the notification issued for the application of the Act.

Ordinarily the following are the officers whom the Government would prefer to appoint for a committee at the headquarters of a district:—

The Magistrate.
One Joint or Assistant or Deputy Magistrate.
The Civil Surgeon.
The District Superintendent of Police.

For the committee of a town not at headquarters:—

The Magistrate of the district.
The Magistrate in charge of the pargana.
The Tahsíldar.

In most cases the above-named officers would be the most suitable, but local circumstances may occasionally require that the list shall be modified.

As regards the manner of appointment of non-official members, the Government is in favour of the principle of election wherever it may be presumed that the system would be favourably received by the inhabitants themselves, and where they are otherwise shown to be well qualified for the discharge of the elective privilege.

Members of the committee hold office for two years and are eligible for re-appointment.

As the financial year ends with the 31st March, and it is desirable that the members who have held office during the year should contnue in it until the accounts for that period are made up, and the report of the committee's proceedings prepared for submission to Government, new members should enter on their duties ordinarily from the 1st of June. If there be anything in the rules regarding election of members which would render it difficult to obtain the confirmation of Government to the election before the expiry of the term of office of the old members, the necessary change in the rules regulating the time of the elections should be made.

Ordinarily the Magistrate of the district is the proper chairman of committees at the headquarters of the district, and for mufassil committees it is advantageous ordinarily to make the officer in magisterial charge of the pargana in which the town lies the president, and the tahsíldar vice-president.

The office which every committee is bound to have by section 12 of the Act should be in the town for which the committee is appointed.

Wherever an English newspaper is published at the station, or at any adjoining station, the decisions of the sudder committees should be published in it, and also in a vernacular paper, where one of sufficient local circulation exists. Otherwise they should be hung up or exposed in such a conspicuous manner as to render them accessible to the public. In every case a copy should be sent to the Commissioner of the division, printed if it has been printed, otherwise in manuscript.

No. 31, dated 26th June, 1880 (Oudh).

Vernacular copies of the proceedings of municipal committees in Oudh should, in future, be sent *direct* to the editor of the *Oudh Akbar* for publication. The English copy of the proceedings will continue to be submitted to the Commissioner by Deputy Commissioners as before.

CHAPTER II.

Appointment of Committees.

SEPARATE rules are sanctioned by the Government for each municipality; and each committee consists of *ex officio* and elected or nominated members.

Appointment of members other than *ex officio* is made by—

(1) Election by the inhabitants.
(2) Nomination by the Government.

Election is in force in the larger municipalities only and rules have been framed for each regulating the qualifications for candidates and for voters. It is generally convenient to divide a municipality into wards and hold elections for one or more members for each ward simultaneously.

The results of the elections are reported to the Government through the Commissioner; and the Government will confirm the elections and gazette the persons elected, unless there are valid reasons against the appointment of the persons so elected. Nominations are made by the President of the committee and submitted to the Government through the Commissioner. In the absence of valid objections to the persons so nominated they will be appointed by the Government, and the appointment notified in the Gazette.

(See also Circular No. 25A., dated 21st April, 1868, in preceding chapter.)

Chapter III.

THE powers of committees may be classed under the following heads:— **Powers of committees.**

(1)—Taxation.
(2)—Bye-laws.
(3)—Rules.
(4)—Nuisances (repetition or continuance).

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(1)—*Taxation.*

THIS may be either direct or indirect, as may be considered most suitable to the circumstances of each municipality. **General principles of municipal taxation.** Circular No. 25A., dated 20th April, 1865.

Direct taxes may be any of those described in clauses *a*, *b*, *c*, and *d* of section 16, or special under section 17. With the previous sanction of the Governor-General in Council under section 17 a tax according to circumstances and property has been sanctioned in some municipalities as being more suitable than any of the forms described in section 16.

The only sanctioned form of indirect taxation is an octroi on articles brought within the municipal limits for consumption or uses therein.

In deciding on the form of taxation to be introduced into any municipality the following directions have been given :—

The powers conferred by section 16 of the Act should be exercised in such a way as to consult the wishes and feelings of the inhabitants. In proposals for the introduction of an octroi tax, however, it must be shown that the locality is suitable for it, and that an undue proportion of the income will not be swallowed up in establishment required to guard the approaches. It must equally be made clear that no let or check will be experienced by the through trade of the country in consequence of the imposition of an octroi. Income should be expended as a general rule for the benefit of the classes from whom it is levied. Commissioners are held responsible for seeing that this principle is strictly enforced, and for bringing to timely notice any deviations from it.

IN municipalities where a house-tax is levied, houses which are the property of or in the occupation of the Government are not liable to municipal or town taxation. **Exemption of Government bungalows from—** Circular No. 6A., dated 10th March, 1875.

The following are the general directions on the subject of octroi :—

Rules in regard to levy of octroi duties.
Circular No. 28A., dated 4th December, 1868 (General).

Circular No. 49A., dated 23rd January, 1871.

I.—SUBJECT to the limitations contained in Rule II, no town duty or cess under any name shall be levied by any municipal body on any commodity not included in the following list, *viz.*:—

(1) Articles of food or drink for men or animals.
(2) Animals for slaughter.
(3) Articles used for fuel, for lighting, or for washing.
(4) Articles used in the construction of buildings.
(5) Drugs, gums, spices and perfumes.
(6) Tobacco.
(7) Piece-goods and other textile fabrics and manufactured articles of clothing and dress.
(8) Metals and articles of metal.

Proviso.—No duty shall be levied on any article falling within class 7 or 8 at a rate exceeding one and a half per cent. *ad-valorem.*

II.—No such duty shall be levied on any of the following articles, *viz.*:—

(1) Articles liable to customs duty and imported into India by sea, other than articles included in class 7 or 8, Rule I.
(2) Salt.
(3) Opium.
(4) Fermented or spirituous liquor manufactured in India and drugs liable to excise or abkári duty.

III.—No such duty shall be levied excepting on things brought into a town for actual use or consumption therein. No such duty shall be levied on goods which, being brought into a town, shall be again exported, even though such goods shall have changed owners in the town. On the exportation of dutiable goods, the exporter shall be entitled to a refund of the amount of duty proved to have been paid on the import of those goods; a minimum sum below which no refund shall be so claimable being fixed with the approval of the Local Government.

IV.—Every municipality by which such duties are levied will provide in such a manner as the Local Government may think fit proper accommodation for the storing in warehouses or otherwise of articles in transit liable to duty, but not intended for use or consumption within the limits of the municipality. Reasonable fees may be charged on articles stored in places provided under this rule for the accommodation of traders.

V.—No duties shall be levied on sales or other trade transactions of the kind known under the name of *chungi*, &c., nor any imposts on trade other than duties authorised under these rules.

VI.—No tolls shall be levied by any municipality on any person, animal or thing on entering the municipal limits or passing along any road, canal, or river within those limits, provided that this rule shall not prevent the levy of special payments under lawful authority for the use of any bridge, quay, wharf, lock, or other work constructed or maintained at the cost of the municipality.

VII.—Goods the property of which is vested in Government at the time they pass the barrier shall pass free if accompanied by an invoice with the endorsement of the proper Government officer certifying that they are the property of Government. Goods the property of which is not vested in Government at the time they pass the barrier, but which, being imported with a view to the fulfilment of a Government contract or otherwise intended for the use of Government, will in the ordinary course of things become the property of Government after importation, shall on passing the barrier be declared as intended for the use of Government: *e.g.*, in fulfilment of a certain (specified) contract. The duty on them will then be paid, and subsequently, if they actually do become the property of Government, the duty shall be refunded on a certificate to that effect signed by the departmental officer concerned.

G. G. O. No. 2-98 (Revenue), dated 22nd December, 1875.

OCTROI is not to be levied at the time of import on articles imported for manufacturing purposes in any jail which is situated within municipal limits. The manufactures actually sold by a such a jail to the public are, however, taxable. At the close of each month the Superintendent of the jail should forward to the municipal committee a statement showing the amount of dutiable raw material used in the articles sold to the public during the month, and should send the amount of octroi leviable thereon. Such manufactures as are used in a jail itself or supplied to other departments of Government are exempted from taxation.

Liability to octroi of articles purchased for use in jail factories.

Circular No. 19A., dated 31st August, 1876.

THE duties in the different municipalities shall be made as uniform as the local circumstances of each will permit more especially in the case of adjacent municipalities, whether in the same or different districts or divisions, and Commissioners when proposing new rates of taxation should bear in mind the importance of making the rates in the different municipalities uniform with those in the neighbouring municipalities. The

Uniformity of—desirable.

Circular No. 64 dated 12th November, 1881.

following schedule gives the maximum rates which may ordinarily be imposed :—

Class.	Articles.	*Ordinary rates of taxation where there is not much through trade.* Duty per maund.	Corresponding duty per cent. *ad valorem.*
		Rs. a p.	Rs. a. p.
I.—Articles of food and drink for men and animals.	Grain, 1st class	0 0 6	3 2 0
	Do., 2nd class	0 0 3	1 9 0
	Sugar, refined	0 6 0	3 2 0
	Do., unrefined	0 2 0	1 9 0
	Ghi	0 8 0	3 2 0
	Milk	0 1 0	3 2 0
	Bhusa and chari	0 0 1	1 9 0
	Binaula	0 0 4	1 9 0
	Vegetables	...	1 9 0
	Foreign fruits	...	4 11 0
	Country fruits	...	1 9 0
II.—Animals for slaughter	Large cattle	0 4 0	2 0 0
	Small do.	0 2 0	1 9 0
III.—Articles used for fuel, lighting, or washing.	Oil	0 4 0	1 9 0
	Oilseeds	0 2 0	1 9 0
	Fuel and charcoal ...	0 1 3	1 9 0
IV.—Articles used in the construction of buildings.	All materials not vegetables	...	3 2 0
	All vegetable materials except timber and bamboo ...	...	1 9 0
	Timber and bamboo ...	...	3 2 0
		Per 1,000	
	Large bricks	0 2 0	...
	Small ditto	0 0 4	...
V.—Drugs, gums, and spices.	Drugs, gums and spices ...	...	Between Rs. 3 and 4 p. cent.
VI.—Tobacco ...	Chewing tobacco	0 8 0	3 2 0
	Smoking ditto	0 2 0	3 2 0
VII.—Cloth ...	Cloth	...	1 8 0
VIII.—Metals ...	Metals	...	1 8 0

Circular No. 64, dated 12th November, 1881.

The general principle to be borne in mind in proposing rates for sanction is that necessaries of life shall not be taxed at more than Re. 1-9-0 per cent., articles consumed by the well-to-do classes at more than Rs. 3-2-0 per cent., articles of luxury than Rs. 4-11-0 per cent. And in order to protect game from destruction at improper times the following additional duties on game brought for sale or sold within the limits of the municipality during the close season, *i.e.*, between the 1st April and 31st August of each year, will be sanctioned if any committee shall so desire :—

Taxation of game in—
Circular No. 32A., dated 16th July, 1877.

	Rs.	a.	p.
On partridge	0	8	0
Hare	1	0	0
Pea-fowl	2	0	0

In the above schedule both maundage and *ad valorem* rates of duty have been shown; but except in the case of drugs, gums, and

spices and cloth maundage rates are to be preferred. Where *ad valorem* rates are in force, the following directions should be observed.

Record of quantities of articles levied at ad-valorem rates to be kept up for insertion in annual reports.
Circular No. 11A., dated 10th July, 1872.

In the case of municipalities which levy *ad valorem* rates on the articles marginally noted, record of the *quantities* of these commodities which have paid duty should be kept up and the results be given in the yearly expenditure report.

Grain of kinds.
Sugar of kinds.
Oil.
Oilseeds.
Ghi.
Tobacco.
Metals.

It will be observed from the above orders that octroi must be levied only on goods brought into a town for actual use or consumption therein. Through trade must not be taxed, whether the goods have changed hands or condition while in the municipality or not. In order to secure this object arrangements must be made to—

(1) Pass goods actually in transit through the town free of duty.

(2) Provide a bonded warehouse in which goods may be stored for a short period, pending eventual sale or export.

(3) Give refunds on all goods exported.

In order to carry out the first two of these directions the following rules were issued as a samplar :—

Draft rules for the collection of octroi duties.
Circular No. 4A., dated 13th March, 1871.

I.—POSTS for the collection of the octroi duties sanctioned by Government shall be placed at such points within municipal limits as the committee shall from time to time determine.

II.—The committee shall provide a bonded warehouse for the purpose hereafter described. (In towns where such warehouse is not likely to be much used, a sarai with sheds may suffice for the purpose.)

III.—On the importation of articles liable to duty, the officer in charge of the octroi post shall call upon the importer to declare whether the articles are intended—

(1) For consumption or use within the municipality.

(2) Or for immediate exportation.

(3) Or for temporary detention within municipal limits and eventual exportation.

IV.—A. In the first case mentioned in Rule III. the duty chargeable on the articles shall be paid at once to the officer in charge of the octroi post, who shall deliver to the payer a receipt specifying the nature and quantity of the goods and the amount paid. A counterfoil giving the same particulars shall be retained by the collecting officer.

In this case no dutiable articles shall be allowed to pass the octroi post until the duty is paid, or until the importer shall satisfy

the officer in charge of the head municipal office that he is prepared to pay the duty chargeable.

B. In the second case the officer in charge of the octroi post shall deliver to the importer a pass specifying the nature and quantity of the articles, the duty leviable, and the time, not less than 24 or exceeding 48 hours, allowed for exportation.

If the articles be not exported within the period allowed, the owner or person in charge shall be bound to give notice to the officer in charge of the head municipal office and pay the duty chargeable on the goods; and the person paying the duty shall receive a receipt for the same as provided in clause A. of this rule.

C. In the third case the articles shall be conveyed by the importer or person in charge to the municipal bonded warehouse, under care of an officer appointed for that purpose by the committee.

The clerk of the bonded warehouse shall deliver to the importer or person in charge of the bonded articles a receipt showing the nature and quantity of the articles and the fees payable for warehouse accommodation. A counterfoil shall be retained by the warehouse clerk.

Fees for warehouse accommodation shall not exceed————

V.—It shall be the duty of the officer in charge of each octroi post to transmit to the officer in charge of the head municipal office at the close of each day a memorandum showing—

(1) The nature and quantity of articles imported under Rule IV., clause A.

(2) The nature and quantity of articles imported under Rule IV., clause B.

(3) Similarly the clerk of the bonded warehouse shall transmit a memorandum showing the nature and quantity of articles bonded under Rule IV., clause C.

VI.—(1) When the owner or importer of articles bonded under clause C., Rule IV., desires to export the same, he shall apply to the officer in charge of the head municipal office, and shall produce the receipt given under clause C. The officer shall compare the receipt with the memorandum furnished in accordance with clause 3, Rule V., and, if satisfied of the correctness of the application, shall grant an order upon the warehouse clerk directing the release of the articles on payment of the prescribed fees for accommodation.

(2) If articles released from bond under this rule be not exported within 48 hours from the time of release, the owner or importer shall be bound to give notice to the officer in charge of the municipal office and pay the duty chargeable on the goods. A receipt shall be given for the duty paid, as provided in clau. se A., Rule III.

VII.—Articles the duty chargeable on which does not exceed one pie shall be exempt from duty.

VIII.—Money collected at the octroi posts or bonded warehouse shall be remitted at the close of each day to the head municipal office, excepting such reasonable balance as the committee may think necessary for the transaction of business.

IX.—Evasion and attempts at evasion of payment of duty or infraction of these rules shall be punishable as an infraction of the municipal bye-laws.

X.—Complaints connected with the levy of octroi duties must be addressed to the secretary of the committee, who will lay them before the members.

Method of working refunds.

Circular No. 13A., dated 1st February, 1878.

EACH municipality must also provide facilities for granting refunds on all articles exported, and on this subject the following directions have been given.

(1) The minimum duty below which no refund shall ordinarily be given is fixed at four annas.

(2) No proof must be required that a certain duty has been paid on the article imported. The fact that the goods are in a town and are dutiable must be accepted as sufficient proof that a refund is due.

(3) The checking of the demand for a refund should extend only to the verification of the quantity or value of the export.

(4) A responsible officer in the town, readily accessible to traders, should have at his command funds sufficient to meet demands for refund, and be authorized to grant them, so that no delay may be occasioned by reference to higher authority.

(5) The terms on which and manner in which refund may be obtained shall be printed in a notice which shall be extensively circulated in the bazar.

(6) It will rest with the committees to see that goods in transit through the towns for which they are appointed are not interfered with, and that the free pass given to the carriers of such goods is not abused.

(7) If arrangements for bonding acceptable to traders can be made in any town, and thus the necessity obviated of paying duty on goods that will not be consumed locally, but be kept for eventual export, they will readily meet with the approval of the Government. This is a matter in which it is important that the wishes and convenience of the persons interested should be consulted as far as is consistent with the duty the committees have to discharge in reference to the collection of the revenues required for municipal administration. All persons concerned in municipal administration should do everything in their power to facilitate and protect from vexatious interference the trade on which the prosperity of the country generally depends.

Octroi duty. Scale of weights for calculation of—

No. 711, dated 16th October, 1879.

THE following suggestions have been made with a view to facilitate the levy of duty.

In nearly all municipalities actual unloading and weighing for the purpose of octroi assessment is only resorted to in exceptional cases. The duty is ordinarily calculated on the weight declared by the importer, supported, it may be, by invoice or other document, or on an assumed weight which varies in different towns according to the size of vehicle or other circumstances, and no actual weighment is made unless the importer desire it, or there is reason to suspect fraud. Both cases are rare. It is further evident that a uniform scale of assumed weight could not be prepared which would be suitable generally.

In other cases, where the duty is levied on the maundage of the imports, each committee, in consultation with the Commissioner of the division, should decide whether it is advisable for the convenience of traders and guidance of the octroi officials to have a scale of weight or not. The Commissioners should satisfy themselves that the practice of each municipality is such as to cause the least possible inconvenience to importers.

In order to determine whether goods in transit are being taxed, the following standards have been adopted as representing the normal consumption of each class of articles per head of population.

Paras. 20 to 38 of N.-W P. administration report for 1871-72.

Average ascertained consumption per head of population of articles liable to octroi taxation, and percentage of major heads of expenditure to total expenditure.

Articles.	Government standard of consumption.	Classes.	Incidence of octroi.
Grain ...	7 maunds ...		
Refined sugar ...	From 5 to 6 seers ..	Class I....	Say 7 annas.
Unrefined sugar ...	15 seers ...		
Ghi ...	From 3 to 4 seers ...		
Oil and oilseeds ...	About 4½ seers ...	„ III ..	„ 8 pies.
Drugs, gums, and spices,	From Re. 1 to Re. 1-4-0 ...	„ V....	„ 8 „
Tobacco ...	4 seers ...	„ VI....	„ 4 „
Cloth ...	From Rs. 4 to Rs. 6 ...	„ VII....	„ 2 annas.
Metals ...	„ Re. 1-8-0 to Rs. 2 ...	„ VIII...	„ 6 pies.

These standards are normal only and represent the respective quantities of the different classes of articles which, according to the best information procurable, are generally consumed by the inhabitants of towns. There are, however, special circumstances which render the consumption in certain towns higher or lower than that indicated in the above scale. When facts can be adduced to prove that the normal consumption per head of any article is in any municipality higher than the standard, the Government will be prepared to name for that municipality a special standard as the normal consumption: but it must be remarked that such a course can be adopted only when clear proof is given that the provincial standard is inadequate. Guesses and estimates of the local

consumption based on assumptions of consumption by visitors and dwellers in adjoining villages cannot be accepted. But facts obtained by registration at the barriers of all imports and exports will be accepted, and with the view of obtaining facts of this nature the Government has directed the keeping of a register of exports in all the larger municipalities for two years from the 1st April, 1882, and the following orders have been issued :—

Resolution No. 682, dated 20th September, 1881.

All municipalities which derive an income from octroi of Rs. 15,000 and upwards must keep a register of all articles exported which are taxed under their octroi schedule.

From the register now prescribed, and from those which are already kept up, the following information should, if possible, be collected and exhibited in a statement to be sent with the expenditure report, *viz.*:—

(1) The quantity passed through the town free of duty.

(2) The quantity placed in bonded warehouses and removed without paying duty.

(3) The quantity imported, whether direct or by removal from bonded warehouses.

(4) The quantity exported from the town.

(5) The quantity of exports on which refund of duty has been made.

It is not necessary to prescribe any form of register applicable to all municipalities alike. Each municipality is at liberty to adopt whatever form is suitable to its circumstances. In maintaining the register, municipal committees must be careful to see that traders are not subjected to annoyance or delay when exporting their goods. No minute examination of the articles should be made; and the figures in the register now prescribed should merely represent the quantity of the exports declared by the persons in charge of the goods at time of passing the octroi barrier. As a general rule, it will not be safe to accept an entry in the register as proof of the title to a refund. The register could not serve this purpose unless other precautions were taken, and the goods exported subjected to an examination which it is desired to avoid.

Municipalities with incomes from octroi below Rs. 15,000 may keep up the register now prescribed if the committees deem it advisable to do so; and for *all* municipalities where the octroi system is in force, the statement prescribed above should be prepared (as far as the existing arrangements permit and establishments can supply it) and submitted, omitting the information under the fourth head if it is not available.

In their annual administration reports all municipal committees must state what quantities of each class of duty-paying articles have been passed through the town without payment of duty, and

if there be a bonded warehouse, what quantities have been taken out of bond and exported.

In order that any changes which may be made in the rates of duty may take effect from the commencement of an official year, so that the value of the inferences to be drawn from the results shown in the report may not be impaired, His Honor has directed that alterations in rates of duty should be proposed to take effect from the 1st April, whenever this is possible, or in special cases when immediate action is called for, from the beginning of the half year or the quarter, so that an even period may be preserved.

Circular No. 6, dated 3rd February, 1881.

(2.)—*Bye-Laws.*

The bye-laws which may be framed by committees under section 20 are to regulate the following matters :—

(1) The time or place of meeting.
(2) The conduct of business.
(3) The division of duties among the members.
(4) Salaries, appointment, suspension and removal of the officers and servants of the committee, and other similar matters.

Bye-laws must not be confused with rules issued under other sections of the Act. On this subject the following orders have been issued :—

Circular No. 31, dated 10th June, 1868 (General).

The rules contemplated by the Municipal Act fall under four classes, *viz.*:—

1*st.*—Rules for the appointment of committees under section 6.

2*nd.*—List of taxes imposed by a committee under sections 16 and 17, with rules made for the assessment and collection of such taxes under section 18.

3*rd.*—Bye-laws made by a committee at a special meeting for the conduct of business under section 20.

4*th.*—Rules made by a committee at a special meeting under section 22 and confirmed by Government under section 23.

1*st class.*—It is desirable to give to every committee, as far as practicable, the constitution most acceptable to the inhabitants of the town concerned, and at the same time most suitable to their circumstances.

2*nd class.*—If any new form of taxation is proposed, a full explanation should be given of the reasons which have led to its adoption. The receipts to which the committee is entitled under the Act, or which it is desired should be placed by Government at its disposal, ought not to be enumerated in any of the rules prepared for issue under section 18. Applications for the last-mentioned class of receipts should be addressed to Government, and,

if sanctioned, the grant to the municipality thereof will be notified in the orders of Government.

3rd class.—The bye-laws for the conduct of business made under section 20 do not require for their validity the confirmation of Government. They may be cancelled by Government under section 28, but they may be put in force without the sanction of Government. It is quite unnecessary to include in these bye-laws any regulation for the conduct of business which has been made in the Act itself, and great care must be exercised that no rule be made which is at variance with those contained in that Act. A committee may, for the convenience of its members, extract from the Act the bye-laws for conduct of business which it contains, and print them with the additional rules which are thought to be required; but only the latter should be submitted to the Government for information.

It must be invariably noted that the bye-laws were passed by a duly constituted "special" meeting. Commissioners of divisions are responsible that no bye-law which is at variance with the Act or invalid, because not framed in accordance with its requirements, be forwarded except at the repeated request of a committee.

4th class.—The nature and object of the other rules which committees may make is sufficiently explained in section 22 of the Act. It must be remembered that they can be made only at a special meeting, and that the observance of this condition must invariably be mentioned.

Resolution No. 1676, dated 26th September, 1876; extended to Oudh by Circular No. 51A., dated 10th September, 1877.

All questions connected with the preparation or revision of rules and bye-laws must be considered and discussed by municipal committees on the occasion of the *second* meeting (after 1st April), and any proposals requiring sanction should be submitted to Government (through Commissioners) within one month of such meeting, and at no other time throughout the year, except under special circumstances.

The following orders have been issued as regulating the duties and position of Commissioners of divisions with respect to Municipal Committees:—

Duties of Commissioner in regard to municipalities.
Circular No. 25A., dated 20th April, 1865 (General).

The Commissioner of each division, as the medium of communication with Government, is charged with the immediate responsibility of seeing to the effective working of the several municipalities. Government looks to him for the close attention and jealous application necessary to the due discharge of this important duty. A copy of the proceedings of every committee meeting should be submitted to the Commissioner, and it is his duty to scrutinize the proceedings of the several committees within his jurisdiction; to bring to their notice, or that of Government, instances in which it may appear that funds are spent on objects not authorized by law, or otherwise inexpedient, or that the rules of business are not fully adhered to. He should also point out to

committees any abuses, nuisances, bad arrangements, &c., which call for remedy or amendment, and which he may have observed on tours of inspection. He is expected and required to examine carefully all reports, estimates, &c.; to see that all available information has been collected, that proposals are ripe for the orders of Government, and to aid Government with his comments and suggestions thereon.

Commissioners to review reports.

G. O. No. 1263-4A., dated 22nd June, 1874 (N.-W.P.); extended to Oudh by Circular No. 950., dated 24th December, 1877.

If a Commissioner is of opinion that the proceedings of a municipality have been faulty in any respect, as for instance in neglecting sanitary wants or spending too much on lighting, he should communicate his views to the Magistrate and the committee. In case of necessity, if he finds that his instructions are not properly carried out, he can report to Government. Petty questions of expenditure should ordinarily be dealt with by the Commissioner, who has full knowledge of the general principles which have hitherto guided the administration of municipalities, as well as personal acquaintance with the local peculiarities of the towns of his division.

In accordance with the above orders, Commissioners should communicate their remarks on the expenditure of the year to the Magistrate and committee. Copies of the orders issued by them should be sent to the Government along with the expenditure report; and unless the committee decline to accept the Commissioners' suggestion, or to follow their advice, the Government assumes they have done so, and issues no further orders.

Circular No. 27A., dated 28th December, 1874 (N.-W. P.); extended to Oudh by Circular No. 950., dated 24th December, 1877.

The foregoing instructions for the disposal of expenditure reports are applicable to budgets also. Commissioners should communicate any remarks they may have to make on the estimates to the committees concerned, sending to Government a copy of the budgets with their instructions thereon.

Circular No. 32, dated 12th June, 1868 (General).

Commissioners should submit the municipal statements for each municipality in their divisions separately as received.

(3.)—*Rules.*

The objects for which rules may be made by committees are specified in section 22.

(*a*) For declaring what acts or omissions within the municipality shall be considered to be public nuisances.

The following rules, which have been adopted by all existing municipalities, have been confirmed by the Government under section 23. In certain cases additional rules and explanations have been sanctioned and are in force in the municipalities to which they apply. In the case of a new municipality being constituted, these general rules should be adopted at a special meeting and confirmation solicited.

THE following acts and omissions within the limits of a municipality shall be considered to be public nuisances :—

Municipalities. Code of Rules under section 22, Act XV., 1873.

No. 683, dated 4th October 1879, as amended by No, 562, dated 29th September 1880, and No. 120A., dated 11th October, 1881.

CHAPTER I.—OFFENCES AFFECTING THE PUBLIC HEALTH.

1. Allowing any latrine, cess-pool or other receptacle for filth, house or premises to remain in a filthy condition after due warning ; or neglecting to repair, construct or alter, in the manner prescribed by the committee, any latrine, urinal, drain, cess-pool or other receptacle for filth or water-spout when required to do so by a written order.

2. Constructing any external drain, cess-pool or other receptacle for filth, latrine or urinal near any street or public place, without the permission of the committee.

3. Letting out, throwing or allowing to flow on any road, street or bye-way, foul water, filth, urine or refuse of any other description, without permission of the committee or in disregard of their orders.

4. Removing nightsoil or other noxious or offensive matter along any road or thoroughfare, except under such conditions and in such manner as may from time to time be prescribed by public notice by the committee.

5. The collection or depositing of manure, filth, sweepings, or rubbish in any open place, drain, river, pond or tank not specially set apart for that purpose, or in disregard of any conditions which may be prescribed by the committee.

6. Neglect on the part of any owner or occupant of any premises to comply with an order of the committee for whitewashing or disinfecting his house or other premises ; or for cleansing, repairing, filling up or covering any well, tank, reservoir, marshy land or excavation ; or for the removal of any rank vegetation or other matter within such premises, when the sanitary officer has declared such a step is absolutely necessary for the preservation of health or prevention of disease.

7. Establishing or maintaining any collection of animals, manufactory, workshop, trade or business, prohibited by the committee as prejudicial to the public health, safety or convenience ; or making or burning bricks or lime in any place the use of which for such purpose has been prohibited by the committee except under such conditions as may be prescribed.

8. Feeding or suffering to feed any animal which may be used for food or dairy purposes on impure and deleterious refuse, offal or filth of any kind.

9. Growing or allowing to grow any crops or vegetation of any kind wherever such are prohibited by the committee, or except under such conditions as may be prescribed.

10. Allowing animals to bathe or washing clothes in any public tank or place prohibited to be so used by the committee, or otherwise defiling the water of any tank or other place set apart by the committee for purposes of ablution.

11. Drawing water for drinking purposes from wells or tanks the use of which for such purposes has been prohibited by the committee.

12. Keeping a public privy or urinal without permission of the committee, or after such permission has been withdrawn, or neglecting to carry out the conditions under which permission has been granted.

13. Omission on the part of any sweeper, who by custom or hereditary right receives fees from the residents of a muhalla for cleaning the private privies and premises thereof, to remove any nuisance within his power to remove.

14. Killing any cattle or cleansing any carcase, or disposing of or leaving any dead animal in any place not sanctioned by the committee, or without the permission thereof.

15. Burial, cremation or other disposal of dead bodies in any place not sanctioned by the committee, or in violation of any rules which may from time to time be prescribed by the committee in this behalf.

Chapter II.—Offences affecting the public safety.

1. The construction or maintenance in any bazar (street) or market-place of any thatch or shed dangerously liable to catch fire, and the stacking or storing of grass or inflammable material in any place prohibited by the committee.

2. Omission on the part of the guardian or keeper of any idiot or insane person to prevent such idiot or insane person from wandering about any street, way, or public place.

3. Driving a vehicle of any kind after dark without such proper lights as may be determined on by the committee, except when there may be sufficient moonlight to render such lights unnecessary.

4. Refusal on the part of musicians to cease playing when desired to do so on the approach of a horseman or of any conveyance drawn by horses.

5. Discharging firearms or letting off fireworks, or flying kites or fire balloons, or engaging in any game in such a manner as to cause, or be likely to cause, inconvenience or danger to the public or passers-by.

Explanation—Written permission to indulge in these amusements on special occasions can be obtained from the committee or a Magistrate or the District Superintendent of Police.

6. Neglect on the part of an elephant or camel-driver to take his elephant or camel aside to a safe distance on the approach of a horse or horses, whether ridden or driven.

7. Taking any animal or vehicle along any public road or place on any day or hour contrary to the order of the committee.

8. Training or breaking in any animal at any time or in any place not sanctioned by the committee.

9. Sale of poisons except under such restrictions as may be imposed by the committee.

Chapter III.—Offences affecting the public order or convenience.

1. The establishment or maintenance of a public market, bazar, ganj or slaughter-house in any place without the sanction of the committee, or except under such conditions as the committee may from time to time prescribe.

2. Blasting, quarrying kankar, excavating earth, cutting timber or carrying on building operations, on public or private grounds, in such a mannar as to cause danger or inconvenience to any person, or injury to trees, roads or property, or in violation of any conditions that may be prescribed.

3. Altering, obstructing or encroaching upon any public road, thoroughfare or drain.

4. Beginning to build, make, alter or add to any private building or structure of any kind abutting on a street or public thoroughfare, without having obtained the previous sanction of the committee in writing, or except under such conditions as the committee may prescribe.

5. Stacking or storing stones, earth, wood or building materials in any open place in or adjacent to a street or public thoroughfare, without permission from the committee, or except under such conditions as the committee may prescribe.

6. Exposing for sale or otherwise, or allowing to be exposed for sale or otherwise, any article in any place, street or thoroughfare, contrary to the orders of the committee, or except under such conditions as the committee may prescribe.

7. Picketing animals or collecting carts, or making an encampment of any kind, on any public ground in disregard of the committee's prohibition, or establishing any public halting-place for vehicles without the sanction of the committee.

8. Cutting or injuring trees or fences, or plucking fruits or flowers, on any public road or place, or grubbing up or cutting grass in any place which is not private property, without the sanction of the committee.

9. Neglect on the part of the owner or tenant of any land or premises to keep in repair the boundaries, enclosure walls or hedges of his estate or premises, or to erect or put up such when required by the committee.

10. Cruelty to animals by overloading or otherwise ill-treating them.

11. Begging or soliciting alms, or exhibiting any sore or bodily infirmity in any public place in such a manner as to cause, or to be likely to cause, annoyance to any person.

12. Neglect on the part of the owner or occupant of any premises to comply with an order of the committee to cut or trim branches of trees or jungle on their premises if within ten yards of the road or any public thoroughfare, or refusal to allow the same to be done by the duly appointed officers of the committee after notice has been served.

13. Sounding drums or other musical instruments so as to cause annoyance to the public, in disregard of the prohibition of the committee.

14. Sticking bills, advertisements or notices of any kind, in public places or on any public building, contrary to the order of the committee.

15. Neglect on the part of the keeper of any house or place of public entertainment or resort, to prevent drunkenness, gambling or disorderly behaviour in such house or place.

16. Carrying iron-bound láthis or dangerous weapons of any kind, without a license from the committee, when such practice has been prohibited.

17. The frequenting by prostitutes, eunuchs or bad characters of any kind of any public place, road or thoroughfare, or any doorway, house, roof, or open place, abutting on any such public place, road or throughface, so as to cause annoyance to the occupants of house or property in the vicinity or to passers-by.

18. Carrying corpses along routes prohibited by the committee, or in disregard of any conditions that may be prescribed.

19. Failure on the part of the owner or occupier of any house, premises, or site, after due notice has been given to him to affix to the said house, premises, or site under such conditions as may be prescribed, a permanent number-plate of a pattern approved by the committee, and to maintain the same in good and legible order.

* 20. Failure on the part of any occupier of a house, premises, or site within the civil station, after due written notice has been given to him, to affix to the principal entrance to the said house, premises, or site, a name-plate of a pattern approved by the committee, and to maintain the same in good and legible order.

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* Applicable to municipalities at the head-quarters of a district only.

CHAPTER IV.—OFFENCES AFFECTING THE PUBLIC DECENCY.

1. Performing the offices of nature in any public road or open space or abandoned site, or any open place not specially set apart for that purpose by the committee, or failure on the part of the parent or guardian of any child under 10 years of age to prevent such child from performing the offices of nature in any place not set apart for such purpose.

2. Bathing or washing in any public street, or by the side of any public tank, reservoir or well, being a place where such bathing or washing has been prohibited by the committee, or the intruding upon or overlooking by men of any bath or ghát so set apart exclusively for the use of women.

Section 22 (*c*). For determining the rates of hire of carriages, carts and boats plying for hire within the limits of the municipality.

This clause has to a great extent been superseded by the passing of Act XIV., 1879, under which the following orders have been issued :—

Hackney-carriages.
Rules for—

ACT XIV. of 1879 (an Act for the regulation and control of hackney-carriages in certain municipalities and cantonments) has been extended to the following municipalities in these provinces:— No. 102, dated February, 1881, as amended by G. O. No 211, dated 13th April, 1881.

Division.	District.	Municipality.
Meerut	Saháranpur ...	Saháranpur.
	Meerut ...	Meerut.
	Bulandshahr ...	Khúrja.
	Ditto ...	Sikandrabad.
	Aligarh ...	Koil.
	Ditto ...	Háthras.
Agra	Agra ...	Agra.
	Farukhabad ..	Farukhabad-*cum*-Fatehgarh.
Rohilkhand	Bareilly ...	Bareilly.
	Moradabad ...	Moradabad.
Allahabad	Cawnpore ...	Cawnpore.
	Allahabad ...	Allahabad.
Benares	Benares ...	Benares.
Lucknow	Lucknow ...	Lucknow.
Fyzabad	Fyzabad ...	Fyzabad.

The following draft rules are recommended for general adoption :— No. 101, dated 9th February, 1881.

Application for extension of the rules to cantonments, if it is desired by a cantonment committee, should be made separately by the Cantonment Magistrate through the Commissioner of the division, and the extension will be subsequently notified in the *Gazette*.

Draft heading and rules.

The municipal committee of having, under the authority conferred on it by section 3, Act XIV. of 1879, made the following rules for the regulation and control of hackney carriages within the limits of the municipality, they are hereby published for general information:—

These rules, having been confirmed by Government and published as ordered, have the force of law from the 1st April, 188 .

Further, under section 5 of the Act, the committee, with the sanction of the Local Government, extend the operation of the rules to (here specify railway station or part of the road as case may be).

I.—No hackney-carriage of any kind, other than those of the third class, shall be let to hire, or taken to ply or offered for hire, except under a license granted in that behalf as provided in these rules.

II.—No person shall act as driver of a hackney-carriage, not being a carriage of the third class, except under a license granted in that behalf as provided in these rules.

III.—Hackney-carriages and drivers of hackney-carriages shall be licensed by an officer appointed for the purpose by the municipal committee; and the said officer shall keep a register in which he shall enter every hackney-carriage under its class and give it a number by which it shall be known.

IV.—The owner of any carriage who is desirous of having it licensed as a hackney-carriage must apply to the licensing officer, stating the class in which he desires that the carriage may be licensed; and he shall submit the carriage, harness, and horses to be used therewith, for the inspection of the licensing officer at such time and place as the said officer shall appoint. The licensing officer shall, after such inspection, decide either to grant the license applied for or to refuse it. When a license is granted, the licensing officer shall deliver the license duly signed to the owner of the hackney-carriage.

The person in whose name any carriage is licensed shall be deemed the owner of such carriage for the purpose of these rules.

V.—The following particulars shall be entered in the register to be kept up by the licensing officer, and shall also be specified in the license to be given to the owner, and they shall be inscribed in English and Urdu on a card,* which shall be provided by the registering officer, to be affixed to some conspicuous part of the different classes of carriages :—

* A metal plate might, if preferred, be used instead of a card.

(1) The class in which the carriage is licensed and the number assigned to it in the register.

(2) The name and residence of the owner of the carriage.

(3) The description, number, and the height of the animals to be employed in drawing such carriage, or the number only, if drawn by camels or bullocks.

(4) The number of persons the carriage is licensed to carry.

(5) The weight of luggage the carriage is licensed to carry.

VI.—The following shall ordinarily be the classes of hackney-carriages:—

First class.—Carriages drawn by one horse of the height of 14 hands or over, or two horses of the height of 13 hands or over,

regard being had to the condition of the horse or horses and the state of the carriage, which must be such as to entitle it to rank in the first class.

Second class.—Carriages drawn by one horse of the height of 14 hands or over, or two horses of the height of 12 hands or over, or one camel: provided that when any horse or horses are not of the stipulated height, but are nevertheless, in the opinion of the registering officer, fit to draw the carriages of the class in which registration is applied for, registration may be made in that class.

Third class.—Ekkas, bailis, and bullock-carts or other similar vehicles drawn by any animal.

VII.—Notice of transfer of ownership of any hackney-carriage is to be made in writing to the registering officer by the transferee within one week from the date of transfer. The registering officer will thereupon make the necessary alterations in the register, license, and card.

VIII.—Any person desiring to be licensed as a hackney-carriage driver shall apply in person to the licensing officer, who, after ascertaining that he is not incompetent to drive a hackney-carriage, may grant him a license as a driver: provided that the license may be refused whenever the licensing officer is of opinion that it would be inexpedient to grant it to the person applying.

(1) The licensing officer shall keep up a register in which he shall enter the name, father's name age, and residence of all persons who have been licensed as drivers, and also give to each a number in the register.

(2) The licensing officer shall, at the time of granting the license, which shall contain all the particulars entered in the register, deliver to the driver a ticket or badge containing the number and name of the driver, and the year for which his license has been granted.

(3) Licenses and tickets or badges granted under this rule shall not be transferable; and every licensed driver shall be bound to produce his license and ticket or badge when required to do so by a Magistrate or such other person as may be duly authorised by the committee in this behalf.

IX.—The following fees shall be payable for licenses granted under these rules:—

(1) For a hackney-carriage of the 1st class, Rs.
(2) Ditto ditto of the 2nd class, Rs.
(3) Ditto ditto of the 3rd class, As.
(4) For the driver of a hackney-carriage, As.

Provided that when a license is granted after the 1st October, only half these rates shall be charged.

X.—It shall be the duty of the licensing officer to satisfy himself, from time to time, that the animals, harness, and other things

used with licensed carriages are in a serviceable condition and fit for the public use, and also that they are properly kept. A licensé may at any time be suspended or revoked when this is not the case.

XI.—Every hackney-carriage must carry two carriage lamps of the usual pattern, properly fixed with clean glasses, except carriages of the third class, which must carry one good and sufficient light.

XII.—The proprietor, or in his absence some responsible person, shall always be on the premises where the hackney-carriages are kept, to supply carriages when required. Such officers as may be appointed by the municipal committee may at any time inspect the different carriage-yards, premises, and stabling, and direct that they be kept properly cleaned and in good order. In default of this the license may be suspended or revoked.

XIII.—Licenses issued under these rules shall be in force from the 1st April of the year in which they are granted to the 31st March of the ensuing year. Licenses granted on any date subsequent to the 1st April shall continue in force to the 31st March following and no longer. Such licenses will be subject to suspension or withdrawal for a breach of any of the rules contained herein, by order of a Magistrate in any case which may come before him and under the following circumstances:—

(1) Allowing an unlicensed hackney-carriage to ply for hire.

(2) Employing or permitting an unlicensed driver to drive a hackney-carriage.

(3) An owner or driver of a hackney-carriage beating cruelly, ill-treating, over-driving, torturing, or procuring or permitting any animal drawing the same to be cruelly beaten, ill-treated, over-driven, or tortured, or carrying a greater number of passengers or a greater weight of luggage than he is licensed to carry.

(4) An owner or driver of a hackney-carriage harnessing or driving, or permitting to be harnessed or driven, any animal which from sickness, age, wounds, or other causes is unfit to be harnessed or driven.

(5) Being the owner of a hackney-carriage, of the first, second or third class, which has not a legibly inscribed card affixed to a conspicuous part of it as required by these rules.

(6) Being the driver of a hackney-carriage, and not carrying with him while on duty his ticket in good and legible condition, or refusing to produce the same when required to do so by a passenger or other person duly authorised by the committee in his behalf.

(7) Being the driver of a hackney-carriage, who shall be drunk during his employment, or make use of insulting or abusive language or gestures, or who shall wilfully obstruct or hinder the driver of any other carriage in taking up or setting down any person, or

who shall wrongfully prevent or endeavour to prevent the driver of another hackney-carriage from being hired, or who being hired by time shall desert from the hiring before he has been discharged by the hirer.

(8) Being the owner or driver of a hackney-carriage who shall demand more than the proper fare to which he is entitled under these rules, or who shall refuse to let his carriage out to hire, or to admit and carry in his carriage the number of persons and amount of luggage for which it is licensed, except on reasonable and sufficient grounds.

(9) Being the owner of a hackney-carriage and omitting to produce the driver employed thereon when ordered by a Magistrate or the licensing officer to do so.

XIV.—On hackney-carriages being licensed, the owners shall cause the number of the license and class thereof to be distinctly painted in English and Urdu on the outside of the first and second class carriages, and in Urdu only on the third class carriages.

XV.—The municipal committee may determine the places where hackney-carriages shall be allowed to wait for hire, and prohibit them from so doing at any other place.

XVI.—The following rates of fare shall be charged by the proprietors and drivers of hackney-carriages, and must be paid by any person hiring them :—

By distance.

First class	...	...	...	...
Second class	...	...	...	...
Third class	...	...	...	...

By time.

For a day of nine hours	...	...	...
For half a day of five hours	...	...	...
Quarter day of three hours	...	...	...
For two hours	...	...	...
For one hour or part of an hour		...	...

When a carriage is hired, it will be assumed the hiring is by distance, unless the contrary is stated. But if detention takes place for any period exceeding 15 minutes, the hiring shall be deemed to be by time.

The minimum speed, when hackney-carriages are hired by time, shall be :—

First class, six miles per hour.
Second class, five per hour

XVII.—Fares for distances beyond municipal or cantonment limits must be settled by private agreement, as also for carriages of a distinctly superior class kept at hotels and livery stables, for which a special license must be taken out on such terms as the municipal committee may impose. Such carriages may be exempted from all or any of the provisions of these rules at the discretion of the committee.

XVIII.—A driver of a hackney-carriage is entitled to claim his discharge from any passenger after having been employed by such passenger for a whole day of nine hours, or at any time in case of himself being sick or his horse being lame or sick, provided that in either case he supplies another hackney-carriage to the passenger if required to do so, and another can be found. A driver or owner may refuse to let his carriage under the same circumstances, or when asked to ply beyond municipal or cantonment limits, and shall be bound to do so when asked to carry a greater number of passengers or a greater weight of luggage than he is licensed to carry, or any person suffering from a contagious or infectious disease, or a corpse or dead body.

XIX.—The number of persons and the weight of property to be carried in a hackney-carriage shall be as under :—

Description of carriage.	*Load.*	
	Passengers.	Luggage.
First class ...	Not exceeding five passengers,	Not exceeding six maunds.
Second class ...	Ditto ditto ...	Ditto ditto.

XX.—The owner of a hackney-carriage shall be bound to exhibit, in a conspicuous part of the inside of each carriage, a schedule (in English and Urdu) of the rates of fare chargeable under these rules for carriages of its class. He shall also be responsible that such list is kept in a good and legible condition. Any person wilfully or wantonly destroying or defacing the same shall be held to have committed a breach of these rules.

XXI.—It shall be incumbent on every driver or owner of a hackney-carriage, in which property shall be left, to take the same, unless sooner claimed by the owner, to the nearest police-station within twenty-four hours, in default to be punishable under section 7, Act XIV. of 1879. The police officer, with whom any such property shall be deposited, shall forward the same to the District Superintendent of Police or such officer as he may appoint, who shall forthwith enter in a book, to be kept for that purpose, the description of such property, and the name, number, and the

address of the driver bringing it. The property may be returned to any person claiming the same on satisfactory proof that he is the owner thereof, after payment of all expenses incurred, and a reasonable reward to the driver to be fixed by the District Superintendent of Police: provided always that, after the expiry of one week, the property may be treated as unclaimed property, under the procedure laid down in Act V. of 1861, sections 25 to 27.

XXII.— The orders of the licensing officer appointed under these rules may be appealed to the municipal committee, whose decision shall be final.

In accordance with section 24 all bye-laws and rules must be published. Publication will not ordinarily be made in the *Government Gazette*, but committees should arrange for publication in the chief existing local newspapers, English and Vernacular.

(4.)—*Nuisances.*

Municipal rules regarding nuisances.

Circular No. 25A., dated 20th April, 1865.

THE following instructions have been given for regulating action under sections 25 and 26.

Government will be prepared to confer the powers described in section 26, Act XV. of 1873, on the committee of every municipality. It is for the local authorities to consider, and from time to time to make representations in respect of the conferment of such powers. Where powers are not so conferred, the committee should represent to the Magistrate of the district the existence of a nuisance and move him to remove it.

Extract from Government letter to Board of Revenue, No 40, dated 12th January, 1880.

Unless a particular act has first been declared a nuisance under section 22 or comes clearly within the definition of a public nuisance in the Penal Code, municipal committees are not competent to take action under sections 25 and 26.

Circular No. 24A., dated 18th September, 1876.

It is illegal for a municipal committee to appoint its president or secretary under section 21, Act XV. of 1873, in general terms to enforce the bye-laws of the municipality, and for the president or secretary in virtue of this authority to exercise the powers referred to in section 26 of the Act. Under section 21, a committee may appoint one or more of its members to enforce the bye-laws, *but only those made for the protection of public health;* in short, may appoint a health officer or a sub-committee for the enforcement of sanitary regulations, and those bye-laws are to be *enforced* by such officer or sub-committee by prosecution under section 46 of the Act, and not by an usurpation of the powers referred to in section 26, which, if conceded by the Local Government, can be exercised by the committee only. The Act nowhere provides for the delegation of powers under section 26 to any one or more members of a committee.

CHAPTER IV

Income.

THE following are the ordinary sources of income :—

(1) Proceeds of taxes imposed under section 15, Act XV. of 1873.

(2) Fines levied under Act XV. of 1873 or Act V. of 1861 on account of nuisances committed within municipal limits.

(3) Fines under Act III. of 1867.

G. O. 363, dated 18th July, 1880. (Oudh only.)

Under section 30, Act XV. of 1873, the proceeds of fines under Act III. of 1867 (an Act to provide for the punishment of gambling and the keeping of common gaming-houses) for offences committed within the limits of municipalities, are placed at the disposal of the several municipal committees of Oudh.

(NOTE.—In the North-Western Provinces the same practice is customary).

(4) Receipts from property entrusted to and managed by the Committee (see Nazúl, General Department).

(5) Pounds—when specially placed at their disposal.

(6) Proceeds of sale or farm of all refuse and manure (not being private property) within the jurisdiction of the municipality.

CHAPTER V.

Expenditure.

Section 32 describes the objects on which the Municipal Funds may be expended. The following is the proportion which should usually be devoted to each object :—

Recognised percentage of collection charges to total expenditure.	About 6 or 7 per cent.
Ditto ditto on proceeds of taxation.	16 per cent., maximum.
Head-office ...	About 1 per cent. on total charges.

Ordinary ratio to total charges of—

Conservancy	15 per cent. generally.
Public works	Between 40 and 50 percent.
Education and other charitable grants,	From 5 to 6 per cent.
Miscellaneous establishment, such as lighting, road-watering, pounds, &c.	From 4 to 5 per cent.

(1)—*Public works.*

Public works.
Circular No. 25A., dated 20th April, 1865 (General)

WITH reference to section 37 of the Act, committees of headquarters stations are authorised to incur expenditure on *emergent* works not provided for in the budget up to Rs. 1,000; mufassil committees are in like manner authorised to incur expenditure up to Rs. 500; but, with these exceptions, no work is to be undertaken by any committee that has not been provided for in the budget, and until that budget has been approved and passed by Government.

Roads kept up by municipalities.
Resolution No. 405A., dated 8th July, 1875.

SOME municipalities maintain portions of roads, imperial or provincial, passing through their limits without receiving any grant for the purpose. The extent of the roads so maintained is very small.

In some places, again, the municipalities do not maintain such roads, but are willing to do so on receiving a grant.

In other places the municipalities neither maintain any roads nor do they wish to do so.

It is not necessary to reduce the above diverse cases to uniformity of practice. It will be enough if in the case of those municipalities which already maintain portions of imperial or provincial roads the Public Works Department settle with the municipalities the annual amount to be allowed them for keeping the roads in repair.

Execution of—by municipalities.
Circular No. 48A., dated 8th May, 1878.

I.—WORKS for which provision has been made in the budget, the estimated cost of which does not exceed Rs. 1,000 in the case of a headquarters municipality and Rs. 500 in the case of a mufassil municipality, may be undertaken on plans and estimates sanctioned by the municipal committee, such sanction to be formally recorded in the minutes of proceedings.

II.—If the cost of any work exceed the sums noted in Rule I., the plans and estimates shall be submitted for the approval of the Commissioner of the division.

Circular No. 9A., dated 18th April, 1873 (North-Western Provinces); extended to Oudh by Circular No. 95O., dated 24th December, 1877.

All projects the cost of which is debitable to municipal funds not exceeding Rs. 2,500, may be passed by the Executive Engineer under the orders of the Commissioner. Any estimate exceeding Rs. 2,500 should be referred for the orders of the Public Works Department.

No plan or estimate is to be passed until sanction has been given in the General Department to the entry of the project and the provision of the necessary funds in the municipal budget.

III.—A municipal committee may, if it think proper, forward the plan and estimate of any work for the scrutiny and professional opinion of the officers of the Public Works Department, with reference to paras. *8

MUNICIPALITIES.

*8. Municipalities are authorised, when they think proper, to forward their plans and estimates for the scrutiny and professional opinion of the officers of the Public Works Department. Such projects shall be finally disposed of by Commissioners—

I.—If the estimates do not exceed Rs. 2,500 on the advice of his Executive Engineer, who should always sign the estimates and plans in token of approval.

II.—If the estimates exceed Rs. 2,050 and do not exceed Rs. 5,000 on the advice of the Superintending Engineer, who should always sign the estimates and plans in token of approval.

9. Estimates exceeding Rs. 5,000 will be referred to the Chief Engineer for his opinion.

and 9, section 2, chapter II., of the Public Works Digest of Orders; and the Commissioner is authorised to require the submission of the plan and estimates of any work sanctioned by a committee under Rule I.

IV.—Works of the kind described in Rule I., if of an emergent character, may be undertaken without the previous sanction of the Commissioner, though not specially provided for in the budget; but immediate intimation thereof should be given to the Commissioner.

V.—Commissioners, in dealing with plans and estimates of municipal works, will be guided by the regulations laid down in the Digest of Orders of the Public Works Department quoted in Rule III.

Loans to Municipalities for Public Works.

India's No. 4179, dated 12th November, 1881.

WHEN loans are made by the Government of India to municipal bodies for the execution of works which are carried out on behalf of the borrowing body under departmental control, the funds for the work are advanced by the Local Public Works Department, the advances being debited to the total amount of the loan.

The disbursing officer of the Public Works Department draws the money from the treasury on an order from the officer in charge of the Local Civil Office of Account. The rules under which the system is worked are contained in chapter 67, paragraph 8, of the Civil Account Code, and are as follows:—

"In cases where the loan expenditure is, under special orders, to be conducted and controlled by the Public Works Department, debits will be communicated by the Examiner in his monthly account current, for adjustment to debit of the particular loan out of which the expenditure is incurred by transfer credit to the Public Works Department. The amount will be charged in the subsidiary register above prescribed, and will bear interest as though it had been advanced on the last day of the month in the account current of which it appears; notice of each charge should be sent without delay to the indebted body.

"The loans under the above arrangements will stand on the Civil books; the calculation and adjustment of interest on them, together with their recovery, devolve on the Civil Accountant-General, and the action of the Examiner is confined to an audit of the outlay incurred, and to seeing that the total expenditure is not in excess of the sum granted."

The following additional rules are prescribed for future guidance :—

I.—Every loan to a Municipality, Port Trust, Native State or other Corporation will be recorded in the books of the Civil Accountant-General concerned, and no part of it may be issued otherwise than under his sanction.

II.—No public department or public officer may make any expenditure or incur any liabilities against such loan funds, unless he has first obtained in writing a statement from the Accountant-General that the amount is available out of the loan funds, and has been placed in a separate account by the Accountant-General, so as to be available for the proposed expenditure.

III.—The Accountant-General, before setting apart any part of the loan under the last rule, will ascertain that the Municipality or other body who are responsible for the loan have assented to the arrangement, or that it is distinctly stated by Government among the terms of the loan.

IV.—Funds spent by any public department or officer under Rule II. shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

Local Governments should watch the progress of outlay on all works constructed by departmental agency out of such loans, and bring to notice any tendency to an excess, and check it in due time as far as possible. If it is found that outlay in excess of the sanctioned loan is inevitable, the Local Government should promptly review the whole financial situation, and, if necessary, apply for an increase to the loan in good time to admit of consideration by the Government of India whether the loan shall be increased or not.

(2)—*Education and Miscellaneous Objects.*

Contribution towards education, dispensaries, vaccination, &c., enjoined.

Circular No. 9A., dated 3rd April, 1871 (General).

AT the least, five or six per cent. *as a minimum* of the revenue of municipal committees may well be appropriated to the following objects : the establishment of new schools or securing greater efficiency in existing ones, the provision of scholarships, aiding in the establishment and maintenance of central or branch hospitals and dispensaries, entertainment of vaccinators, maintenance of poorhouses, leper asylums, &c.

These are legitimate objects of municipal expenditure under section 32 of the Municipal Act.

Education in municipalities.

Resolution No. 1193A., dated 26th July, 1872.

CONSIDERABLE sums of money are allotted in the annual budgets of almost every municipality in the North-Western Provinces for the purposes of education.

The committees should freely communicate with the Inspector of the circle, who will aid them in proposing the best possible appropriation of their proposed contributions. Then, on each budget being passed by Government, an extract showing the

amount of the educational grant and a copy of any remarks by the committee, the Commissioner, or the Government on the subject, will be forwarded by this department to the Director of Public Instruction, North-Western Provinces, who will communicate the same to the Inspector of the circle. The Inspector should then enter into communication with the president of the municipal committee, with the view of arranging for the most effective disposal of the grant that may be possible.

The following is a memorandum by the Director of Public Instructions showing the different objects to which municipal grants may, in the opinion of Government, be most suitably and advantageously devoted.

MEMORANDUM.

I.—Free primary schools.

1. Municipal grants for education may be usefully applied to the establishment of free primary schools for the children of the poor. A school of this class need not cost more than Rs. 120 annually, and would generally cost less. The instruction should consist in reading, writing, arithmetic in the vernacular, by a specially trained master if possible. Ordinarily boys above the age of 15 should be refused admittance. In aid of such schools the Government undertakes to supply school books free of charge.

II.—Secondary schools.

2. If circumstances or the bias of opinion are favourable to the maintenance of secondary schools, fees should invariably be charged. The minimum fee rate should not be high enough to close the door to respectable families of small means, or to discourage those who wish to have their children taught English, Persian, or Sanskrit. If no fees, or merely nominal fees, are taken specially where English is taught, much harm results. The rates charged in the Government school begin to be regarded as obnoxious, and the idea of rivalry between Government and other schools is fostered in the minds of the people. The effect is also hurtful as regards the teaching. That which is easily got is but little valued. The language is carelessly learned, and is regarded as a mere profession for copyists, instead of as worthy of study for its own sake. In fact, the study of English is of little use in an educational sense unless it leads to the literature and science of which it is the key. Secondary schools under municipal management should lead up to, not compete with, the Government schools. They should act as feeders to the superior schools, whether aided or not by the Government.

III.—Rendering the zila schools more efficient.

3. A third method by which municipalities may effectually help on education in sudder stations is by applying their contribution to improving the teaching staff of the zila school, or to the promotion of special branches of study; such, for example, as the oriental classics, or to the opening and maintenance of boarding-houses.

4. A fourth plan, inferior to none, is the grant of scholarships or stipendiary allowances to encourage excellence and diligence, and to provide the means of a superior education away from home for lads of marked talent and industry.

IV.—Scholarships.

5. A fifth suggestion is the advantage of combining with Government for the provision of school accommodation.

V.—Improvement of school accommodation.

CHAPTER VI.

THE budget reports of municipal committees (submitted to Commissioners for orders) should be abridged as far as is possible consistently with clearness; a brief and concisely worded memorandum (illustrating and explaining the figured budget statement) being prepared, so as to enable the Commissioner to examine and criticise the proposals. The same course should be followed in regard to pound, nazúl, and local improvement fund reports.

Annual reports and accounts.

Resolution No. 1676A., dated 26th September 1876 (General) (N.-W. P.); extended to Oudh by Circular No 51A., dated 10th September, 1877.

The following are the forms for the submission of annual budgets and expenditure reports.

Resolutions No. 806A., dated 10th April, 1873, and No. 54, dated 2nd March, 1877.

STATEMENTS ACCOMPANYING MUNICIPAL BUDGETS.

Budget Statement No. I.

Approximate Estimate of Receipts and Expenditure of Municipal Funds for the year 188 -8 .

Receipts.	Actuals of past year, 188 -8 .	Estimate of current year, 188 -8 .	Actuals of first six months of current year, 188 -8 .	Estimate of 188 -8 .	Expenditure.	Actuals of past year, 188 -8 .	Estimate of current year, 188 -8 .	Actuals of first six months of current year 188 -8 .	Estimate of 188 -8 .	Percentage of estimated expenditure of each major head on total estimated expenditure.
1	2	3	4	5	1	2	3	4	5	6
I.—Octroi ... Class I.—Articles of food or drink for men or animals,					I.—Collection, 1. Octroi tax ...					
„ II.—Animals for slaughter ...					2. Tax on houses, buildings, and lands ...					
„ III.—Fuel, lighting, and washing ...					3. Tax on professions and trades					
„ IV.—Building materials ...					4. Tax on carriages, horses, &c. ...					
„ V.—Drugs, spices, and gums ...					5. Tolls on carts and other vehicles ...					
„ VI.—Tobacco ...					6. Special taxes ...					
„ VII.—Cloth ...					7. Rents					
„ VIII.—Metals ...					Total of I. ...					
Total of Octroi ...					II.—Head Office					

II.—Tax on houses, buildings, or land,				
III.—Tax on professions and trades ...				
IV.—Tax on carriages, horses, &c. ...				
V.—Tolls on carts, carriages, &c. ...				
VI.—Taxes specially sanctioned by authority of the Governor-General in Council.	1. Conservancy ...			
	2. ...			
	3. ...			
	4. ...			
Total of VI. ...				
VII.—Rents	1. Nazúl lands ...			
	2. „ shops and houses			
	3. Sarais			
	4. Confiscated lands ...			
	5. Compound or site tax			
	6. Tehbazari ...			
Total of VII. ...				
VIII.—Gardens				
IX.—Fairs				
X.—Fines				
XI.—Pounds				
XII.—Miscellaneous.	1. Slaughter-house...			
	2. Sale proceeds of manure and city sweepings ...			
	3. Fees of bonded warehouse ...			
	4. Paraos ...			
	5.			
Total of XII. ...				

III.—Public works.	1. Supervision and fixed establishment...					
	2. Original works ...					
	3. Purchase of lands					
	4. Compensation for houses, &c. ...					
	5. Repairs ...					
Total of III. ...						
IV.—Police						
V.—Education						
VI.—Charitable grants.	1. Dispensary and medical charges ...					
	2. Vaccination ...					
	3 Asylum ...					
	4. ...					
Total of VI. ...						
VII.—Conservancy						
VIII.—Road-watering						
IX.—Lighting						
X.—Gardens,	1. Public gardens ...					
	2. Nursery ...					
	3. Farm					
Total of X. ...						
XI.—Fairs ...	1. Collection ...					
	2. Police					
	3. Conservancy ...					
	4. Miscellaneous ...					
Total of XI. ...						

STATEMENT ACCOMPANYING MUNICIPAL BUDGETS.

BUDGET STATEMENT No. I.

Approximate Estimate of Receipts and Expenditure of Municipal Funds for the year 188 -8 .—(concluded.)

Receipts.	Actuals of past year, 188 -8 .	Estimate of current year, 188 -8 .	Actuals of first six months of current year, 188 -8 .	Estimate of 188 -8 .	Expenditure.	Actuals of past year, 188 -8 .	Estimate of current year, 188 -8 .	Actuals of first six months of current year 188 -8 .	Estimate of 188 -8 .	Percentage of estimated expenditure of each major head on total estimated expenditure.
1	2	3	4	5	1	2	3	4	5	6
XIII.—Extraordinary. 1. Sales of houses and lands					XII.—Miscellaneous. 1. Repayment of loans					
2 Loans					2. Refund of excess collections ...					
3. Refunds and recoveries,					3. Cattle pound charges					
4. Interest on loans ...					4. Charges of bonded warehouse ..					
5.					5. Parao chaukidars ...					
					6. Statistics and mortuary registration ...					
					7. ...					
					Total of XII. ...					
					XIII.—Extraordinary. 1. Museums and institutes					
					2. Purchase of Government notes ...					
					3. ...					
Total of XIII. ..					Total of XIII. ...					

					XIV.—Contributions.	1. To Cantonment Fund for any purpose.					
						2. ...					
						Total of XIV. ...					
Total annual income ...						Total expenditure ...					
Balance of last year ...						Balance at close of year ...					
Total gross income ...						GRAND TOTAL ...					

BUDGET STATEMENT No. II.

Statement of Original Works proposed to be constructed from Municipal Funds during the year 188 -8 .

1	2	3	4	5	6
No.	Nature of works.	Total amount of estimated cost.	Computed expenditure up to end of current year.	Proposed to be expended during budget year.	Remarks.

STATEMENTS ACCOMPANYING MUNICIPAL BUDGETS.

FORM A.

Statement of Receipts and Expenditure of Municipal Funds for the year 188 -8 .

Receipts.	Actual income of previous year.	Year under report.		Expenditure.	Actual expenditure of previous year.	Year under report.		Percentage of actual expenditure of each major head on total expenditure.
		Estimated income.	Actual income.			Estimated expenditure.	Actual expenditure.	
1	2	3	4	1	2	3	4	5
I.—Octroi ... Class I.—Articles of food or drink for men or animals ...				I.—Collection 1. Octroi tax ...				
„ II.—Animals for slaughter ...				2. Tax on houses, buildings, and lands ...				
„ III.—Fuel, lighting and washing ...				3. Tax on professions and trades ...				
„ IV.—Building materials ...				4. Tax on carriages and horses ...				
„ V.—Drugs, gums, and spices ...				5. Tax on carts and carriages, &c. ...				
„ VI.—Tobacco ...				6. Special taxes ...				
„ VII.—Cloth ...				7. Rents ...				
„ VIII.—Metals ...				Total of I. ...				
Total of I. ...				II.—Head-office ...				

II.—Tax on houses, buildings, and lands ...

III.—Tax on professions and trades ...

IV.—Tax on carriages, horses, &c. ...

V.—Tax on carts, carriages, &c. ...

VI.—Taxes specially sanctioned by authority of Governor-General in Council.
1. Conservancy ...
2. ...
3. ...
4. ...

Total of VI. ...

VII.—Rents.
1. Nazúl lands ...
2. „ shops and houses
3. Sarais ...
4. Confiscated lands ...
5. Compound or site tax
6. Tehbazari ...

Total of VII. ...

VIII.—Gardens ...

IX.—Fairs ...

III.—Public works.
1. Supervision and fixed establishments ...
2. Original works ...
3. Purchase of land ...
4. Compensation for houses, &c. ...
5. Repairs ...

Total of III. ...

IV.—Police ...

V.—Education ...

VI.—Charitable grants.
1. Dispensary and medical charges.
2. Vaccination ...
3. Asylums ...
4. ...

Total of VI. ...

VII.—Conservancy ...

VIII.—Road-watering ...

IX.—Lighting ...

X.—Gardens.
1. Public gardens ...
2. Nursery ...
3. Farms ...

Total of X. ...

STATEMENT OF RECEIPTS AND EXPENDITURE OF MUNICIPAL FUNDS FOR THE YEAR 188 -8 —(*concluded*).

Receipts.	Actual income of previous year.	*Year under report*	
		Estimate income.	Actual income.
1	2	3	4
X.—Fines... 1. For nuisances ...			
2. For evasion of taxes ...			
3. Under Gambling Act ...			
Total of X. ...			
XI.—Pounds ...			
XII.—Miscellaneous. 1. Slaughter-house ..			
2. Sale proceeds of manure and city sweepings...			
3. Fees of bonded warehouses ...			
4. Paraos ...			
5. ...			
Total of XII. ...			

Expenditure.	Actual expenditure of previous year.	*Year under report.*		Percentage of actual expenditure of each major head on total expenditure.
		Estimated expenditure.	Actual expenditure.	
1	2	3	4	5
XI.—Fairs ... 1. Collection ...				
2. Police ...				
3. Conservancy ...				
4. Miscellaneous ...				
Total of XI. ...				
XII.—Miscellaneous. 1. Repayment of loans ...				
2. Refund of excess collections				
3. Cattle pound charges				
4. Charges of bonded warehouses ...				
5. Parao chaukidars ...				
6. Statistics and mortuary registration ...				
7. ...				
Total of XII. ...				

XIII.—Extraordinary.	1. Sales of houses and lands										
	2. Loans ...										
	3. Refunds and recoveries ...										
	4. Interest on loans ...										
	5. ...										
Total of XIII. ...						XIII.—Extraordinary.	1. Museums and institutes				
							2. Purchase of Government notes ...				
							3. ...				
						Total of XIII. ...					
Total of XIII. ...						XIV.—Contributions.	1. To Cantonment fund for any purpose ...				
							2. ...				
						Total of XIV. ...					
Balance of last year ...						Total expenditure ...					
						Balance at close of year ...					
Total gross income ...						GRAND TOTAL ...					

Circular No. 71A., dated the 8th July, 1878.

A footnote should be added to statement A. which accompanies the annual expenditure report, in which details of the invested funds of municipalities will be shown.

As a rule surplus receipts, not required for immediate expenditure, are invested in Government promissory notes; but, under certain circumstances, it may be advisable to invest them in the purchase of shares in Provincial Light Railways. When this is considered an appropriate investment, the Commissioner has power to sanction it, reporting the fact for the information of Government.

FORM No. B.

Statement of Expenditure from Municipal Funds on Original Works during the year 188 -8.

1	2	3	4	5	6	7
No.	Nature of work.	Total estimated cost.	Amount expended in previous year.	Amount allotted for the year of report.	Amount expended during the year of report.	Remarks.

FORM C.

Statement showing the quantity or value of Articles imported into and taxed by the Municipality during the year 188 -8 .

1	2	3	4	5	6	7	8	9	10	11
Name of every article in the octroi schedule arranged by classes.	Rate of taxation.	Quantity of imports.	Value of imports.	Gross amount of tax.	Refunds given in each article exported.	Net amount of tax.	Quantity imported, less that on which refunds are given.	Value imported, less that on which refunds are given.	Average consumption or expenditure (as by column 8 or 9 per head).	Remarks.
Class I. 1		M. s. c	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. c.	Rs. a. p.		
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total of Class I. ...										
Class II. ...										
Total of Class II. ...										
Class III. ...										
Total of Class III. ...										
Class IV. ...										
Total of Class IV. ...										
Class V. ...										
Total of Class V. ...										
Class VI. ...										
Total of Class VI. ...										
Class VII. ...										
Total of Class VII. ...										
Class VIII. ...										
Total of Class VIII ...										
GRAND TOTAL ...										

N.B.—Fill up calculations in column 10 only for the following articles:—(1) food grains, (2) coarse sugar (*i.e.*, gur, rab, and shira), (3) fine sugar, (4) ghi, (5) fuel, (6) oil, (7) oilseeds, (8) washing, (9) building materials, (10) drugs, (11) spices, (12) gums, (13) tobacco, (14) European cloth, (15) Native cloth, (16) metals.

FORM D.

Statement showing the collections on account of house-tax during 188 -8 .

1	2	3	4	5	6	7	8	9	10	11
								Incidence per assessed house.		
No. of houses in the town.	No. of houses assessed.	Demand on account of balances due from previous years.	Collections on account of balances.	Demand on account of assessment of year of report.	Amount collected.	Balance remaining due on account of demand under columns 3 and 5.	Total collections of 188 -8 (columns 4 and 6).	Maximum.	Minimum.	Mean.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM E.

Statement showing the collections on account of license-tax during 188 -8 .

Classes.	Year. 188 -8 .	188 -8 .
I.		
Rates	*From Rs. to Rs.*	*From Rs. to Rs..*
No. assessed		
Amount assessed		
Amount collected		
II.		
Rates	*From Rs. to Rs.*	*From Rs. to Rs.*
No. assessed		
Amount assessed		
Amount collected		
III.		
Rates	*From Rs. to Rs*	*From Rs. to Rs.*
No. assessed		
Amount assessed		
Amount collected		
IV.		
Rates	*From Rs. to Rs.*	*From Rs. to Rs.*
No assessed		
Amount assessed		
Amount collected		
Totals of all classes.		
Balance due from past years ...		
Amount collected on account of balance		
No. assessed during year of report		
Amount assessed		
Amount collected		
Total collections of the year.		
Total balance outstanding at close of year.		
Incidence of year's assessment per taxpayer.		

FORM F.

Statement showing the income of the Municipality during the year

1	2	3	4	5	6									7	8									9
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.									Balance from previous year.	INCOME DURING THE YEAR FROM OCTROI.									Tax on houses and lands.
					Ex officio.	*Nominated.*	*Elected.*	Total.	Officials.	Non-officials.	Europeans.	Natives.			*Class I.* (Articles of food or drink for men or animals.)	*Class II.* (Animals for slaughter.)	*Class III.* (Fuel, lighting, and washing.)	*Class IV.* (Building materials.)	*Class V* (Drugs, gums, and spices.)	*Class VI.* (Tobacco).	*Class VII.* (Cloth).	*Class VIII.* (Metals.)	
					a.	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*			*a.*	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	

FORM F.

Statement showing the income of the Municipality during the year —(concluded.)

10	11	12	13	14				15	16	17	18	19	20	21	22	23	24	
				OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).														
Receipts from licenses on trades.	Wheel tax or other form of receipt from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls on ferries.					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, excluding balance.	Total including balance.	Incidence of taxtion (column 15) per head of population.	Incidence of income shown in column 21 per head of population.	Remarks.

FORM G.

Statement showing the expenditure of the Municipality during the year

	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
District.	Serial No.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head-office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special establishment apart from that of the head-office is maintained.)	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.	Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at close of year.
	EXPENDITURE.																								
	Remarks.																								

The preceding forms were issued with the following instructions :—

The budget will be submitted in two forms, statements I. and II. Of these, statement I. shows the actual income or charges of the past year, the estimated income or charges of the present year, and the actual income or charges of six months (April to September) of the current year. A comparison of the figures will help the committee to form an accurate estimate of the probable income or charges for the ensuing year. Statement II. shows the original works which the committee propose to execute. The plans and estimates of the larger works should at the same time or previously be sent for the approval of the Superintending Engineer.

In the report that accompanies the budget full explanation should be given of the figures entered in statement I. under "miscellaneous," "transfer," and "other items." The report should also contain such remarks as seem necessary on each head of account and brief explanations of any important variations in the estimates as compared with the actuals of the past or current year.

The budget report and statements should reach the Commissioner by the 1st of December, and the Government by the 10th December. In order to provide for this, the accounts should be made up to the end of September as quickly as possible, and the committee should meet to consider the budget early in November. If any committee has framed rules of business prescribing a different time for the budget meeting, the rules should be altered. It will probably be best to prescribe that the meeting shall be held some time between the 1st and 15th November.

The expenditure report will be accompanied by the following forms :—

A.—Statement of receipts and expenditure.
B.—Expenditure from municipal funds on original works.
C.—Quantity or value of articles imported into and taxed by municipalities.
D.—Collection on account of house-tax.
E.— Ditto ditto of license-tax.
F.—Detailed statement of license.
G.— Ditto ditto of expenditure.

Extended to Oudh by Circular No. 260., dated 2nd March, 1875.

The expenditure report should reach the Commissioner by the 15th May, and the Government by the 1st June. To this end the meeting of the committee at which it is passed should be held between the 15th and 30th April.

No. 41, dated 28th July, 1880.

Municipal committees should not show in their annual account of receipts sums which represent repayments from advances made during the year for different objects, the whole advance being

shown under expenditure. Sums refunded from advances are really unexpended balances; and only the amount actually expended should be shown in the accounts, the surplus being included in the closing balance.

Municipal committees should submit their annual budgets and expenditure reports, and the statements which accompany them, in duplicate to Commissioners. After each reference has been disposed of, the second copy of the report and statements should be submitted to the Government along with a copy of the orders passed thereon by the Commissioner.

Circular No. 32, dated 31st May, 1881.

Municipal Accounts.

THE officer who manages the affairs of the municipality should carefully watch over all items of expenditure, and pass no disbursements for which proper vouchers are not forthcoming. When the president of the committee has not the requisite leisure to do this, another of the district staff should be appointed, and the committee should not pass the accounts until they are satisfied that all necessary vouchers, &c., have been laid before them. Especial care is required when accounts are submitted in the vernacular and in accepting translations of the same. The Commissioner should satisfy himself that a proper system of account and check is kept up by each committee, and may issue any further instructions which he may deem desirable.

Circular No. 17, dated 2nd March, 1880.

Municipalities. Sanitary report on—

A SPECIAL sanitary report for each of the municipalities in these provinces should be prepared in the following form and submitted to the Sanitary Commissioner, North-Western Provinces and Oudh, on or before the 15th of April of each year.

No. 118, dated 1st September, 1879.

2. The entries in the statement replying to questions 2, 4, 5, 6, 7, 8, 9 and 10, should also find a place in the annual administration report which is reviewed by the Commissioner: *i. e.*, the section in the annual report devoted to the sanitary condition of the municipality, as required by Circular No. 52A., dated 11th September, 1877, should be a copy of the replies prepared for the Sanitary Commissioner.

3. The Civil Surgeon is required to assist in the preparation of the replies to questions 9 and 10.

Sanitary Report of the Municipality of for the financial year (to be filled in and transmitted to the Sanitary Commissioner for the North-Western Provinces and Oudh on or before the 15th of April).

	Answers.
1. State the amount of income during the year.	1.
2. State the expenditure for sanitary purposes, *viz.*, the total expenditure shown in Municipal Statement A., appended to annual report, under the following heads:—VI., 1, 3, 4; VII.; XI., 3; XII., 6.	2.
3. State the amount expended for vaccination.	3.
4. State the expenditure on works subservient to or promoting sanitation, extracted from the totals shown under head III., 2, 3, 4, 5, in annual Municipal Statement A.	4.
5. State briefly the sanitary works executed and in progress during the year as regards— (*a*)—Drainage. (*b*.)—Water-supply. (*c*)—Improvement of site. (*d*.)—Conservancy. (*e*.)—Other sanitary improvements.	5.
6. How is the refuse disposed of? What arrangements are made for conservancy? State the number of public latrines in working order.	6.
7. Report as to the quality of water-supply, its sources and character.	7.
8. Report briefly on the state of drainage— (*a*.)—Of streets. (*b*.)—Of houses.	8.
9. Give a brief report of the general health of the people and the sanitary condition of the town.	9.
10. Give particulars of any outbreak of epidemic disease during the year, with date of commencement and termination, and measures adopted to control the epidemic.	10.

Circular No. 51, dated 20th September, 1881.

A considerable diversity of practice in the manner of exhibiting vital and vaccination statistics in the expenditure reports of the different municipalities now exists; and in order to secure uniformity, the following directions are given for general guidance.

2. Vital statistics should be exhibited in the form A. annexed for the population within municipal limits.

3. Vaccination statistics should be exhibited in form B. annexed for the same population.

4. The special sanitary report, prescribed in para. 2 of G. O. No. 118, dated 1st September, 1879, should always be submitted with the expenditure report.

A.

Return of vital statistics in the Municipality for the year——.

Population.	Births.				Deaths.			
	Male.	Female.	Total.	Ratio of births to 1,000 o population.	Male.	Female.	Total.	Ratio of dea th to 1,000 of po-pulation.

B.

Return of vaccination in the Municipality for the year——.

Population.	*Total number of persons vaccinated.*			PRIMARY VACCINATION. *Successful.*			*Revaccination.*		*Percentage of successful cases.*		Remarks.
	Male.	Female.	Total.	Under one year.	Over one and under six years.	Total of all ages.	Total.	Successful.	Primary.	Revaccination.	

CHAPTER VII.

Miscellaneous.

G. O No. 2328, dated 27th November, 1873.

INSTRUMENTS executed by or on behalf of municipalities are not exempt from stamp duty under No. 18, schedule II., of the Indian Stamp Act, and the provisions of the Act must be strictly adhered to.

Rewards to municipal servants require to be sanctioned.

G. G. O. No. 1-10, dated 29th January, 1877 (Home Dept.)

No municipality may vote a reward to any servant employed by them except with the previous sanction of the divisional Commissioner, and in cases where the proposed gratuity exceeds one year's pay of the officer whom it is proposed to reward, the consent of the Local Government must be previously obtained.

Municipalities and towns. Numbering of houses in—

No. 561, dated 29th September, 1880.

HOUSES in municipalities and towns should be permanently numbered.

In municipalities the details of the scheme—*i.e.*, the form of plate, the mode in which the cost is to be met, what is to be deemed a separate house, and the like—may be left to the committee to arrange as it thinks best, subject to the general approval of the Commissioner of the division. The plate should be uniform for each town, and different patterns should not be allowed for the same place, unless when the painting of numbers is preferred. It would probably be advisable on introducing the measure to meet the expense from municipal funds, and certainly so in the case of poorer people, and to throw on householders only the expense of maintenance or renewal. This question, however, is left to the discretion of committees to decide according to local circumstances and the state of their funds.

In towns administered under Act XX. of 1856 the Magistrate should arrange for giving effect to the scheme, the cost being met from town funds.

No. X.

EDUCATION DEPARTMENT.

No. X.—EDUCATION DEPT.

ADMINISTRATION.

Administration.
Extract from Resolution No. 1676A, dated 26th September, 1876.

ALL correspondence between the Deputy Inspector and the Inspector of the circle in any way affecting or concerned with the schools under the supervision of the local committee shall invariably be submitted through the committee (to the address of the Secretary), and will be forwarded thereupon to the Inspector with or without comment, as may be deemed advisable.

The Deputy Inspector attached to a district is bound to aid in every way, to the best of his ability, the local committee, of which he is an *ex officio* member. The fact should be impressed on the officers concerned by the Director of Public Instruction, and care should be taken to give the preference to candidates for deputy inspectorships (*cæteris paribus*) who have a competent knowledge of English.

District committees should invariably be consulted in regard to the appointment and removal of Sub-Deputy Inspectors, and their recommendations should be acted upon whenever possible, any serious differences of opinion being referred to Government for adjudication.

The only classes of schools at present under the administrative charge of district committees are *halkabandi* (village) schools and the lower class of grant-in-aid schools. The powers of local committees in regard to these are detailed at p. 6. They extend to the appointment, promotion, transfer, leave, punishment, and dismissal of teachers; the location of schools; the building and repair of school-houses; preparation of budget, &c.: while in regard to all other classes the duties of the committees have hitherto extended to general supervision only. The powers at present vested in district committees as regards *halkabandi* schools are extended so as to include all *pargana* and *tahsíli* schools also; the higher class of Govenment grant-in-aid schools being left, as hitherto, under the direct management of the Educational Department.

The financial functions of local committees will be correspondingly enlarged. To them will be entrusted the responsibility of arranging for all the schools under their charge the necessary allotments. For this purpose a fixed lump allotment will be made for each district, on the basis of present expenditure, for all Government schools under the status of zila schools (*i. e.*, tahsíli, pargana, and halkabandi); this amount being entered in the local committee's budget, and allotments being made by them according

to local requirements. Local committees should do their utmost to combine a wise economy with a vigorous system of elementary education.

A separate lump allotment will be made in the provincial educational budget for grants-in-aid to all schools under the status of zila schools, on the basis of which the Director of Public Instruction will frame estimates of district requirements (in consultation with the various committees) and make corresponding allotments. The lump allotment will be primarily framed on the average of present expenditure, and this average will not be exceeded, except under special circumstances.

Office memo No. 27A., dated 22nd February, 1876.
Office memo. No. 372A., dated 23rd December, 1875.

STANDARD plans and estimates for village, tahsíli, and town schools, prepared by the Public Works Department, were approved by the orders quoted on the margin; the village school being designed to accommodate 60 boys and to be erected at a cost of Rs. 289, the others to accommodate 50, 80, or 120 boys and costing Rs. 1,623, Rs. 2,387, and Rs. 3,131 respectively.

BOOKS.

Rewards for vernacular literature.
Notification No 791A., dated 20th August, 1868.

REWARDS will be given for the production of useful works in the vernacular, of approved design and style in any branch of science or literature.

For this end the writing may be original composition, or it may be a compilation, or it may be even a translation from books in any other language. Theological treatises will not be received, nor treatises containing anything obnoxious to morality. There is no other condition either as to the subject or treatment. The theme may belong to history, biography, travel, science, art, or philosophy; it may be a work of fact or of fiction, and may be composed either in prose or verse. In short, the only condition is that the book shall subserve some useful purpose, either of instruction, entertainment, or mental discipline; that it shall be written in one or other of the current dialects, Urdu or Hindi; and that there shall be excellence both in the style and treatment.

Neither is there any restriction as to the author, whether in respect of birth, place of education, or residence.

The reward will, as a rule, in each case be one thousand rupees, but it may be more, or it may be less, according to the merits of the works.

Books suitable for the women of India will be especially acceptable and well rewarded.

The Government will ordinarily be prepared to aid in the publication of any meritorious work by subscribing for a number of copies. Such assistance will be exclusive of and in addition to the rewards now promised.

Any work for which a reward is sought may be submitted to the Secretary to Government, or the Director of Public Instruction, or to the Principals of the Agra, Benares, Bareilly, or Ajmere Colleges. No prize less than Rs. 300 will be given for any work.

G. O. No. 664, dated 22nd October, 1874.

DISTRICT SCHOOLS.

Rules for the expenditure of Halkabandi school funds.

G. O. No. 159A., dated 14th March, 1873, and No. 503, dated 12th August, 1873.

HALKABANDI school funds are not to be devoted to other objects than those connected with the education of the children of the agricultural community.

Halkabandi schools are not to be maintained in towns where there is a municipality, it being the duty of municipalities to open free schools for the poorer classes from the funds at their disposal (G. O. No. 1192, dated 26th July, 1872.)*

There is nothing to prevent the expenditure of the halkabandi funds on the maintenance of girls' schools where a desire for them is manifested by the agricultural population. It is not the wish of the Government to close existing boys' schools for this purpose, but spare funds which remain after the cost of the boys' schools has been defrayed might be devoted to this object.

The expenditure for each district must be confined within the limits of the income appropriated in the yearly budget under the headings and in the general form of distribution specified below:—

The average annual expenditure should be as a general rule distributed in the manner shown in the margin. Of the three grades of schools thus formed, the first will have an assistant teacher. This provision is specially intended to meet cases in which there is a demand for instruction in both Urdu and Hindi, or where the average attendance is so large as to make the services of a second teacher indispensable. Probably ten per cent. of the schools will come under this description, though the proportion will vary in different districts. The remaining 90 per cent. of the schools will belong to the 2nd or 3rd classes; the proportion of the numbers in each class may best be settled by the local committees in concert with the Inspector of Schools.

	1st class.	2nd class.	3rd class.
	Rs.	Rs.	Rs.
Average pay of teachers ...	90	90	78
Ditto of assistant teachers ...	60	...	...
Contingencies and prizes ...	5	5	5
Repairs, rents, and building ...	10	10	10
Total ...	165	105	93

The average pay of the teacher in the 1st and 2nd classes will thus be Rs. 7-8-0 and in the 3rd Rs. 6-8-0, and that of the second teacher in 1st class schools Rs. 5. The actual rates of salary paid may vary from Rs. 6 to Rs. 12.

The expenditure on prizes and contingencies must be kept within the limit of Rs. 5 per school. There will probably be a saving under this head.

If the allotment of Rs. 10 for repairs, &c., is not entirely expended, savings from it or from other items may be devoted to the building of halkabandi schools, and the sum by which the

* See Municipal Department, No. IX.

expenditure of any year has fallen short of the allotment may be similarly devoted in the budget for the next year.

No promise can be made that an unexpended balance of a grant shall be re-allotted subsequently to the same object, but local committees may budget for the balance on the assumption that it will be re-allotted, and if financial considerations admit of it, it will be passed.

The school-houses must, as a rule, be simple kutcha buildings, and must be erected at a rate not exceeding from Rs. 3 to Rs. 4 per boy, calculated on the average number for which accommodation is intended to be provided. For such buildings simple repairs in the form of *leeping* and whitewash are necessary before and after the rains as a rule, and may advantageously be entrusted to the zemindars on a fixed annual allowance if they are prepared to undertake the responsibility.

A suitable sum should be set apart for scholarships, say about five per cent. of the total district allotment. Probably scholarships of Rs. 2 to Rs. 3 per mensem will be sufficient, but these scholarships must only be granted to pupils of halkabandi schools prosecuting their studies at the tahsíli or zila school, and not to any other class of pupils.

Thus, if the district allotment be Rs. 20,000, a sum of Rs. 1,000 would be set apart for scholarships, which would provide 41 at Rs. 2 per mensem, or 27 at Rs. 3. The rest of the money would be distributed to keep up 178 schools, *e.g.*—

			Rs.
1st class	... 18 schools	at Rs. 165 =	2,970
2nd „	... 90 „	„ „ 105 =	9,450
3rd „	... 70 „	„ „ 93 =	6,510
Total	... 178		18,930

Of this expenditure Rs. 16,260, or above 81 per cent. of the whole allotment, will be for the salaries of teachers, and the rest for contingencies, repairs, &c.; any savings being reserved for the construction of new school-houses.

In order to extend the benefits of the fund as far as possible and to provide schools at villages where the appropriated income is insufficient to enable the committee to open them, half allotments can be made on condition that the other half of the cost is subscribed by the zemindars of the villages where the schools are wanted. These schools would be called aided halkabandi schools.

The monthly salary bills, in form prescribed by the Accountant-General, should be prepared by the Deputy Inspector of Schools on his own responsibility and sent in to the treasury officer by the 1st of each month. The treasury officer will then give an order for payment on the tahsíli, which should be despatched at once, so

G. O. No. 1073, dated 6th July, 1872.

that the teachers may all receive their salaries on the second Saturday in the month.

These bills may, at the discretion of the local educational committees, be audited at the monthly meetings before they are presented for payment. All other bills, in form prescribed by the Accountant-General, should be prepared and passed by the local committees.

A full meeting of the committee must be held in October, at which the accounts of the first six months of the year are to be audited, in order that retrenchment may be effected if necessary or defects made good. It should likewise then be decided what funds can be saved for building during the cold weather. This committee meeting will also be the proper occasion for drawing up the budget of the following year for submission to the education office through the Inspector of the circle.

Rules for the guidance of District School Committees.

G. O. No. 5, dated 19th February, 1877 (N.-W. P.)

I.—THE Collector of the district is *ex-officio* president and one of his covenanted assistants Secretary of the local funds committee for education. The Inspector, Deputy Inspectors of Schools, and tahsíldars are *ex officio* members of all the committees of their circle. Head-masters of zila schools and Principals of colleges are *ex officio* members of committees in their respective districts. The nomination of other members rests with the Commissioner.

II.—The services of the Deputy Inspector are placed at the disposal of the committee when required, without prejudice to his departmental and circuit duties. His monthly diaries and correspondence with the Inspector on the subject of the schools under the management of the committee are to be submitted through the Secretary to the Inspector.

III.—The schools which are under the management of the committee are named in the margin. As respects these schools, the functions of the committee extend—

(1) Middle class vernacular schools—*i.e.*, tahsíli and pargana.

(2) Lower class vernacular schools—*i.e.*, halkabandi schools for boys and schools for girls.

(*a*) To the appointment of teachers (which in the case of non-certificated candidates must be provisional only), their promotion, transfer, deputation to the normal school, leave, punishment, and dismissal: provided always that all transactions of this nature are recorded in the proceedings of the committee, and that a copy is sent to the Inspector for reference to the head of the department if necessary.

(*b*) To the location of schools and the building and repair of school-houses under the sanction of the Commissioner.

(*c*) To the preparation of the budget-estimates in the form prescribed by the account department. For tahsíli, pargana, and girls' schools, the scale of expenditure is that hitherto sanctioned in the general budget of the department of public instruction.

For halkabandi schools the scale of pay, &c., has been laid down in G. O. No. 159A., dated the 14th March, 1873. Any unexpended portion of the annual allotment for any of the above classes of schools will finally lapse to the Government at the end of the financial year and will not be reallotted. The budget should be passed by the committee at a general meeting in September, and be submitted to the Director of Public Instruction for the sanction of the Government. When sanction has been received, transfers of amounts under the several heads may be authorized by the Director of Public Instruction on representation by the committee of the necessity of such change.

(*d*) To the scrutiny and countersignature of the monthly contingent and pay bills in the prescribed form.

IV.—The schools named in the margin are placed under the supervision of the committee. In the case of class (1) their functions extend to the recommendation of the amounts of aid annually assigned under the rules, to the scrutiny and countersignature of the grant bills in the prescribed forms, and to visitation; in the case of class (2) to consultation with the municipalities on the disposal of the money voted for education and to visitation; in the case of class (3) to visitation and the encouragement of deserving schools by such rewards and subsidies as may be available. A list of this class of schools should be filed by the committee and corrected year by year, when the statistics are collected.

(1) Aided schools of the middle and lower classes for boys and girls.
(2) Municipal schools.
(3) Private unaided schools.

V.—The duties of the Inspector as regards the schools named in article III. are restricted to the direction of the studies under departmental rules, and to visitation and examination according to special departmental instructions, due notice being given to the committee of the time of inspection. He will also examine Nos. 1 and 2 of the classes of schools named in article IV. When the Inspector has completed his rounds in a district, he will furnish the Secretary of the committee with a copy of his "results" for reference in the committee's report.

VI.—The report of the committee is due in the Commissioner's office in April, and is to be forwarded by him to the Director of Public Instruction, with his remarks and suggestions on the points mooted.

VII.—The business of the committee should, as far as possible, be managed at their monthly meetings in the first week of each month. Should any subjects for special consideration present themselves, each member should be warned at least one week before the time of meeting.

EDUCATIONAL OFFICERS.

Examination in the vernacular of officers in the Educational Department.

G. O. No. 242, dated 2nd August, 1875, forwarding No. 1525,A., dated 6th October, 1868, as amended by No. 894, dated 4th March, 1869.

Extract G. G. O. No. 734, dated 9th September, 1864.

THE following are the rules for the examination of all graded officers and headmasters of zila schools, European and Eurasian, and no promotion or increase of pay will under any circumstances be given to an officer who has not passed. The test is a purely linguistic one, and the proper standard of proficiency is that required for the staff corps, *viz.*, the 2nd or higher standard examination, and the Board of Examiners, Calcutta, is the proper authority to decide on the qualification of examinees. Candidates will be tested as to their ability, 1*st*, to read and construe passages in books of ordinary difficulty in *Urdu* and *Hindi;* 2*nd*, to make accurate and idiomatic written translations from English into Hindustani in both the *Persian* and *Deva Nagri* characters; 3*rd*, to read and translate petitions, native letters, &c., in *Urdu* and *Hindi;* 4*th*, to converse with educated or uneducated natives of India.

TESTS.

First.—Reading fluently and construing with readiness and accuracy not less than an ordinary octavo page of the undermentioned works:—

(1) The *Bagh-o-Bahar.*

(2) Selections from the prose of the *Prem Sagar.*

Second.—Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into language similar to that of the *Bagh-o-Bahar*, in the Persian character, and an equal amount in the *Deva Nagri* character into language similar to that of the *Prem Sagar.*

Third.—Reading fairly and translating readily and correctly Hindustani manuscripts written in both the Persian and *Deva Nagri* characters.

These MSS. may be selected from the proceedings of a case in court, from reports of petitions addressed to civil or military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters as practically employed in the presidency or province in which the examination is held.

Fourth.—Conversing with the examiners or with natives of India with fluency and with such correctness of pronunciation, grammar, and idiom, as to be at once intelligible.

Oriental Languages. Rules for encouragement of study of—by Educational Officers.

G. O. No. 1497A., dated 25th April, 1872.

THE languages in which an officer may present himself for examination, and the amount of reward in each case, are as follows:—

Languages.	*Prize.* Rs.	*Languages.*	*Prize.* Rs.
Hindi	1,000	Sanskrit	...2,000
Urdu	1,000	Arabic ...	...2,000
Persian	1,000		

2. All graded European officers of the educational service may compete for these prizes. Any other European officer in the department may compete, with the special permission of the Government. A professor of a language cannot obtain a reward in that language.

3. No officer will be permitted to receive rewards for scholarship in more than two languages.

4. No officer will be permitted to present himself for examination more than twice in any one language.

5. No officer will be permitted to present himself for examination after the expiration of seven years from the date of his first appointment to the educational service.

6. For Sanskrit and Arabic the examination will coincide as regards subjects, time, and place with the Calcutta University Examination in Honors.

7. The examination for rewards in Hindi, Urdu, and Persian will be held at the same time, before such examiners as the Lieutenant-Governor, in communication with the Director of Public Instruction, may appoint.

The text-books in the languages are as follows :—

HINDI PROSE	...	The prose selections in Siva Prasad's Gutka. Niti Sudha Tarangini (part).
POETRY	...	Two books of the Ramayan.
GRAMMAR	...	Mr. Etherington's.
URDU PROSE	...	Selections from the correspondence of Mirza Nousha (Ghalib). Alf Laila (four tales), Akhlak-i-kashi (part).
POETRY	...	Souda, three pieces. Galib, three pieces. Atish or other modern three pieces.
GRAMMAR	...	Kawaid-i-Urdu, Part IV.
PERSIAN PROSE	...	Gulistan. Anwar-i-Soheili, Book I. Akhlaq-i-Jalali (part).
POETRY	...	Bostan. Diwan of Hafiz (part). Khamsah of Nizami (one of the five poems).

8. Besides undergoing an examination in the above-mentioned books, candidates will be required to translate into English with accuracy a passage from some work not among those abovementioned, and to translate an ordinary piece of English into Persian, Urdu, or Hindi, as the case may be, with accuracy of grammar,

spelling, and idiom. Candidates in Hindi and Urdu will also be required to show—

(1) Ability to converse with readiness, fluency, and grammatical correctness, with a native ignorant of English, on a subject connected with education.

(2) Ability to give a lesson to a class of native students in mathematics, history, geography, and grammar, such lessons being conducted through the medium of the vernacular.

EUROPEAN CHILDREN.

Education of children of poor Europeans and Eurasians.
Extract paras. 7 and 8, G. O. No. 34A., dated 4th February, 1875.

It is essential that free schools for the poorer classes of Europeans and Eurasians should be purely elementary. The same rule should be laid down for them which has been laid down for free schools for natives. Gratuitous instruction should be confined to the elements of reading, writing, and arithmetic. This taught in sound English is what we want. We might, however, add to it good instruction in the language of the country in which, for the most part, these children will grow up and pass their lives. No doubt it would be extremely useful if we could add to this some training in industrial arts. But such training must ordinarily begin at a later stage.

The Director of Public Instruction will take steps for starting such elementary schools for European and Eurasian boys in each station where they are required, either through the existing missionary societies or other institutions, or through committees of influential European residents. The chief pre-requisites are these: (1) that admission should be given only where the parents cannot afford to pay for their children's education as boarders in a hill school or as day-scholars in any existing school in the station. Where a day-school already exists, it might be better to pay the fees and send the boys to the elementary classes of that school than to start a fresh one; (2) that the education thus imparted shall be confined to the rudiments of instruction above described; (3) that these schools should not necessarily be free, but that parents should be called on to pay according to their means; (4) that Government shall undertake to meet what balance of expenditure remains over after crediting the fees and voluntary contributions paid in.

G. O. No. 240A., dated 2nd August, 1875.

The Lieutenant-Governor sanctions the proposal to pay Rs. 2 per mensem for each child between the ages of six to fourteen, on the understanding that the Magistrate of the district satisfies himself that the child is an orphan or of parents too indigent to afford to pay any fees. If in any case the parents are unable to pay as much as Rs. 2, but are able in the Magistrate's opinion to pay a smaller sum, the amount contributed by Government should only be sufficient to make up the total payment to Rs. 2 per mensem. The Magistrate of the district must exercise the discretion thus vested in him with extreme caution. Nothing can be further from the intention of the Government than to relieve parents from charges which it is their duty to bear themselves. As an additional check, the Commissioner's sanction to the Magistrate's proposals must be obtained in every case. The greatest care must always be taken that the principles laid down in the G. O. above are strictly observed.

The following questions also present themselves: (1) the limit of age within which the State will provide education; (2) the

class of schools to which boys shall be sent, *i.e.*, whether they may or may not attend existing schools for natives; (3) the arrangements to be made for girls; and (4) the mode in which attendance is to be secured.

With regard to the first point, the minimum age might be fixed at six, and the maximum at eighteen, or about those limits: and in respect of the second and third, it is undesirable that European boys or girls should attend schools for natives. In the case of Eurasians this must depend upon whether the child is more of an Indian or a European. The last question, that of securing proper attendance, is one of great difficulty. But means must be adopted to ensure as much as possible that the money is usefully spent.

G. O. No. 270A., dated 21st August, 1875.

It is not the duty of the State to provide for the education of the daughters of Europeans or Eurasians whose only plea is that they have a large family; nor was it ever intended that the Government should take upon itself the responsibility of maintaining all children who are objects of charity.

G. O. No. 303A., dated 15th September, 1875, and Circular No. 79A., dated 9th November, 1877.

Subject to the conditions contained in G. O. No. 240A. of the 2nd August, 1875, indigent children may be sent to the schools recommended at Agra, Cawnpore, and Dehra.

Commissioners should report to the Government, through the office of Director of Public Instruction, the number of children for whose education they have sanctioned grants of money. Europeans and Eurasians should be separately shown; it should be stated in each case whether one or both parents are dead; the number of children in the family between the ages of six and eighteen; the monthly income of the father or mother where there is any; the school to which the children are sent; and the total monthly sum payable by the Government. This sum the Accountant-General, North-Western Provinces, will then be requested to pass. A return should be submitted by Commissioners at the end of each quarter of the calendar year through the Director of Public Instruction, showing any names added to, or removed from the list of children towards the expense of whose education the Government contributes, and giving, in the former case, the information noted above.

Officers are sometimes disposed to admit too readily the inability of parents to educate their children. There are no doubt many persons to whom Government assistance in the education of their children would be a great boon; but the public money cannot be spent in charitable relief to persons who are themselves able to pay for their children's schooling. Magistrates must take up the cases of the very poorest class of children only, and of those especially who are now not sent to school at all; and they should decline altogether to give Government help to children hitherto educated by private or public charity.

Commissioners should refer all doubtful cases to Government, and sanction must not be given till orders are received. They

must also make arrangements under which they and the Magistrates will be kept regularly informed of cases in which children for whose education Government gives a grant absent themselves without leave.

As regards the instruction of children in the rudiments of learning a good deal has already been done in these provinces, but not enough. Each Deputy Inspector should prepare under the Magistrate's instructions and with his aid a list of all the poor European and Eurasian children in his district; should have it revised annually; should enquire and record whether each child is being educated (and if so, where?); and in the case of any who are not at school, should move the Magistrate to use his influence to induce the parents to send the children to school. The Magistrate is authorised, within certain limits, to pay the fees of children whose parents are too poor to meet the cost, so that there should be no difficulty on this head. Extract from G. O. No. 97, dated 12th May, 1879.

The weak point in the present system is the absence of continuity of effort to get parents to send their children to school. Such efforts, when made, are successful; but they have been of too isolated and spasmodic a nature to have the desired result. They must, if they are to be useful, be repeated from time to time; and as the population in question is fluctuating and migratory, it is essential that detailed enquiry into the condition of such children should be made periodically.

At the end of each year a provincial statement should be submitted containing, not all the details required by G. O. No. 303A., dated 15th September, 1875, but sufficient information to show the Government what is being done and to enable this office to pass the total amount expended. G. O. No. 73A., dated 20th March, 1878.

Commissioners will supply the information, if necessary, to the office of Director of Public Instruction, and their return for the first quarter of each year should show all the details required by the orders of the 15th September, 1875, and thereafter the quarterly returns should show only changes in the list (*i.e.*, omissions or additions) and total amount expended; and in the last quarter's statement the total amount spent during the year should also be given.

The Director of Public Instruction should send to Government each quarter a provincial abstract showing—

Division.	Number of children.	Amount expended.	Remarks.

accompanied by the divisional reports in original (to be returned), so that the Government may notice any points demanding attention.

G. O No. 279, dated 11th September, 1876.

Where Roman Catholic schools exist, poor Roman Catholic children can be sent to them at the public expense, just as Protestant children are sent to Protestant schools. But where Roman Catholic schools do not exist, Roman Catholic children must go to the existing Protestant schools or go without schooling.

GRANTS-IN-AID.

Grant-in-aid rules.

G. O. No. 449A., dated 2nd June, 1874 (N.-W. P.), extended to Oudh by G. O. No. 17A., dated 19th January, 1878.

I.—THE object of a system of grants-in-aid is to promote private enterprise in education, under the inspection of officers appointed by the Government.

II.—The means consist in aiding the voluntary exertions locally made to establish and maintain schools.

III.—The conditions are—

(1)—That the school is under competent and trustworthy management.

(2)—That the institution is stable in its character.

(3)—That the school, as strengthened by the grant, will supply a distinct want, and that the educational requirements of the neighbourhood are not already sufficiently met by existing schools.

(4)—That the teaching staff is adequate.

No. 602, dated 7th September, 1874.

It should be made a further condition of a grant-in-aid to an orphanage that it should be subject to inspection by a committee, consisting of the Commissioner of the division, the Magistrate of the district, and the Civil Surgeon. The special duty of the committees in inspecting the orphanages will be to examine the buildings and the food and clothing of the children and the sanitary arrangements of the place; and they should do this from time to time as they think proper, bringing any defect to the notice of Government, through the Director of Public Instruction, when they consider it necessary to do so.

IV.—With the view of enabling Government to judge whether these conditions exist, managers of schools desirous of receiving State assistance will submit through the Director of Public Instruction, a statement showing—

(1)—The names of the persons responsible for the management of the school and for the disbursement of all funds expended on the same, their place of residence, and how long they undertake to be responsible.

(2)—The class to which the school belongs. (See article VI.)

(3)—The following particulars:—

(*a*)—The resources (in detail) at the disposal of the managers, to augment which the aid of Government is sought. These resources may include the income collected from fees. (See article X.)

(*b*)—The names, qualifications, and salaries of the teachers employed.

(*c*)—The number of scholars in average attendance in each department of the school.

(*d*)—The dimensions and suitability of the building.

(*e*)—The scholastic regulations (as to attendance, fees, fines, &c.) in force or to be enforced.

(*f*)—The books studied or to be studied (of these a detailed list should be given).

V.—The amount of the grant, with due regard to the funds at the disposal of the Local Government, will depend in the *first* place upon the kind of education given in the school, or, in other words, upon the class of school; in the *second* place, upon the tuitional expenditure which the managers are prepared to maintain; in the *third* place, upon the average number of pupils under instruction; and in the *fourth* place, the continuance of the grant will be contingent on the favorable report of the Government Inspectors.

Grants-in-aid will be restricted within the limits specified below, which have been fixed with reference to the funds ordinarily required for the effective maintenance of schools of each class. In the case of schools above the rank of lower schools, the grant will not exceed one-half of the whole tuitional expenditure on the schools; and in all cases it will bear a certain proportion to the number of pupils who regularly attend the school, and who are effectively taught, as certified by the report of the Government Inspectors. In the case of lower schools the grant will not exceed one-third of the tuitional expenditure (Resolution of the Government of India, No. 62, dated 11th February, 1871).

VI.—For the present the different kinds of schools are classed as—

(1)—Lower schools, teaching the vernacular in an elementary manner.

(2)—Middle schools—

(A)—Teaching English, but not up to the university matriculation standard.

(B.)—Teaching vernacular literature and science, together with instruction more less complete in Persian or Arabic or Sanskrit.

(3)—High schools—

(A.)—Teaching English up to the university matriculation standard.

(B.)—Teaching oriental classics, *i. e.*, Persian and Arabic madrasas or Sanskrit patshalas.

(4)—Colleges—

(A.)—Teaching English to undergraduates of the Calcutta University, and

(B.)—Teaching the highest recognised curriculum in oriental literature, metaphysics, &c.

VII.—(1) *Lower schools, teaching the vernacular in an elementary manner.*—The minimum grant is Rs. 3, and the maximum Rs. 10 per mensem. The minimum average attendance must not be less than one boy for every two annas of the monthly grant.

(2) *Middle schools* (*A.*), *teaching English, but not up to the university matriculation standard*—The minimum grant to this class of school is Rs. 20, and the average attendance of boys who

learn English is not to be less than one boy for every twelve annas of the monthly grant.

Vernacular and oriental branches or departments attached to schools of this class are aided as vernacular schools of the lower class or as schools of the middle class (B) next following.

Middle schools (B.), teaching vernacular literature and science together with instruction in the elements of an oriental classical language.—Here the minimum grant is Rs. 10, and the average attendance is not to be less than one boy for every four annas of the monthly grant.

(3) *High schools (A.), teaching English up to university matriculation standard.*—The minimum grant to this class of school is Rs. 75, and the average attendance of boys who learn English is not to be less than one for every Re. 1-8 of the monthly grant.

Vernacular and oriental branches or departments attached to schools of this class are aided as vernacular schools of the lower class or as middle schools (B.)

High schools (B.), teaching oriental classics, such as Persian, and Arabic Madrasas or Sanskrit Patshalas.—No scale is laid down for these at present. Applications for aid will be treated, as far as possible, on the principles expressed in article V., with reference to the peculiar circumstances of each case.

(4) *Colleges (A.) and (B.)*—These will be aided upon the principles laid down in article V. No fixed scale can at present be laid down.

School departments attached to colleges are aided as schools of class 3A., which teach up to the matriculating standard (of the class). Oriental departments attached to colleges are also separately aided, as 3B. or 2B.

VIII.—Scholarships and prizes of moderate amount may be included in tuitional expenditure.

IX.—The tuitional services of missionaries engaged in education, whose names do not appear in the list of salaried teachers, may be included as part of the tuitional expenditure on a school. Such services may be valued at the amount which the managers would have had to give to a paid teacher, due regard being had to the time which the missionary spends in teaching and supervising.

X.—Fees are required to be taken in all aided schools of the kinds named in article V., except class (1). The mode of levying and the rates of fees are left to the discretion of the managers, but the gross income from fees must bear a certain proportion to the grant-in-aid, as follows:—

In middle schools of the class B. and in high schools for oriental classics the monthly fee income should be equal to one-fourth of the grant.

In middle schools (A.) and in high schools teaching English up to the university matriculation standard the monthly fee income should be equal to one-sixth of the grant.

In colleges the income from fees should be at the average rate of not less than Rs. 2½ per student.

XI.—The allotted grants when provided in the budget of the year are payable month by month on the manager's bills, countersigned (*vide* schedule annexed). Forms of bill are prescribed by the Accountant-General, and include a certificate to the effect that the conditions on which the grant is given have been fulfilled.

XII.—No grants are made to schools which are not open to examination by the Government Inspectors.

XIII.—The Inspectors are to make no inquiry into the religious doctrines which may be taught in any school, but are to confine themselves to the verification of the conditions on which the grants are made, to collect information, and to report the results of examination and to suggest improvements.

XIV.—The grant may be either withheld or reduced for causes arising out of the state of the school, as—

(*a*)—An unfavorable report by the Inspector.

(*b*)—If the teachers have not been regularly paid or are manifestly incapable.

(*c*)—If the attendance has been irregular, or if the registers be not kept with sufficient accuracy to warrant confidence in the returns.

(*d*)—If the school is found to be held in an unhealthy or otherwise undesirable locality after due notice from the Inspector.

XV.—In every aided school are to be kept, besides the ordinary register of attendance—

(*a*)—An account-book, in which all receipts and disbursements of the school shall be regularly entered and balanced from month to month.

(*b*)—A book in which the names of all scholars admitted, with date of admission, and age at time of admission, and father's or guardian's name, are entered. The same book will serve for the registry of withdrawals and dismissals.

(*c*)—A paged log-book, in which the managers or the head teacher may enter occurrences of an extraordinary nature affecting the interests of the school. No entry once made can be removed or altered, except by a subsequent entry of correction, and all entries are to be dated and signed.

XVI.—These books will be open to the Inspector at his annual visit, and he will enter in the latter such remarks as he may have to make on the state of the school, forwarding copy to the Director of Public Instruction.

XVII.—Schools for boys and girls of European parentage may be aided on the principles laid down in Articles III. and V. when the Government is assured that the school meets a recognized want, and that the fees charged for tuition are sufficient to cover the reasonable tuitional expenses.

Application for aid is to be made according to the terms of article IV. Article VII. does not apply to this class of school.

XVIII.—Girls' schools (native) may be aided on the principles of articles III. and V., and the main point of regard is the character and position of the managers and the tuitional expenditure, and that the cost is not excessive.

Application for aid is to be made according to the terms of article IV., except that the grant-in-aid may amount to one-half (not one-third) of the whole tuitional expenditure on the school, which is not to include payments made to the pupils for attendance.

The maximum grant for lower schools is Rs. 4 per annum for every girl in regular attendance. Aid is not given to a school at which the average daily attendance is less than 20.

Girls' schools are visited by an Inspectress of Schools appointed for the purpose; but Inspectors will examine the pupils when the parents or guardians of the children offer no objection, or when special circumstances require their presence.

XIX.—Grants are made to normal schools, industrial or art schools, orphanage schools, and schools for law, medicine, and engineering, on the general principles of articles III., IV., V., and on the merits of each case.

XX.—The following regulations apply to the assignment of aid to indigenous or *desi* schools:—

(1)—The school must be situated at the sudder station of the district, or in some town where it can be easily inspected by the local school committee.

(2)—The subjects of instruction must be such as to entitle it to rank as a middle or high school (B)—that is to say, in addition to the teaching of Persian or Arabic or Sanskrit, arithmetic and some history, geography, and the elements of physical science must be taught in the vernacular.

(3)—Schools at which the attendance is less than 15 cannot claim assistance. The grants will in no case exceed half the whole tuitional outlay on the school. Within this limit the rate of aid will be one rupee per boy per quarter, commencing from the 1st April of each year; and the grants will be payable only after a favorable personal inspection by three members of the district school committee, of whom the head-master of the zila school or other educational officer is one.

(4)—When a grant is assigned, one or more sets of the Government educational books required for the course of study laid down will be provided on indent by the Inspector or Secretary to the district school committee.

(5)—The local committee will see that the teacher either systematically teaches these books himself, or employs an assistant, paid from the grant-in-aid, for the purpose.

(6)—All schools aided on the above principles will be annually examined by the Inspector.

XXI.—Aid is not granted towards the erection of private schools unless the Local Government is satisfied that the conditions for ordinary grants-in-aid laid down in article III. are fulfilled.

XXII.—Grants made for building, purchasing, enlarging, improving, or fitting up schools will not exceed the total amount contributed for the purpose by proprietors, residents, agents, or others within the district where the school is located. Such contribution may be in the form of—

(*a*)—Individual subscriptions.
(*b*)—Allotments from benevolent societies.
(*c*)—Materials at the market rates.
(*d*)—Sites given without valuable consideration.
(*e*)—Cartage.

XXIII.—The sites, plans, estimates, &c., must be satisfactory to the Local Government.

XXIV.—Grants are not made for building lower schools which teach the vernacular in an elementary manner. Under ordinary circumstances the grants for middle schools will not exceed Rs. 3,000 as a maximum, and for high schools Rs. 5,000.

XXV.—In the event of any building, towards the erection, purchase, or repair of which a grant may have been made by the Government, being subsequently diverted to any other than educational purposes, the Government shall have a prior lien upon the building for the recovery of the grant; and a provision to this effect should invariably be made before the money is disbursed.

Circular No. 41A., dated 19th November, 1866, (General).

In all cases before or at the time the money granted is paid over, the grantee and the officer of Government making the grant should sign a written agreement to the effect that the grant is made and accepted subject to the condition as to pre-emption and all the other conditions contained in the code of grant-in-aid rules—the grantee undertaking to sell and the Government officer to buy for Government on those conditions. This agreement should be registered, but will not require a stamp, and will be effectual to preserve the Governmnet claim as against the grantee or any person claiming under him.

SCHEDULE.

I.—Schools in the case of which application for aid is to be made to Government through the Director of Public Instruction, and the bills for which are payable on his countersignature—

(1) Colleges, whether Anglo-oriental A. or oriental B.
(2) High schools ditto ditto ditto.
(3) Schools for Europeans and Eurasians.
(4) Orphanages.
(5) Normal and special schools.
(6) Zenana tuition.

II.—Schools in the case of which application for aid is to be made through the district school committee, and the bills for which are payable on the countersignature of the Secretary—

(1) All schools (for natives) of the middle class.
(2) All schools (for natives) of the lower class.
(3) Indigenous or *desi* schools.

General principles of the grant-in-aid system.
G. O. No. 49A., dated 17th March, 1876.

It must be distinctly understood that the *previous* fulfilment of all the conditions laid down in article III. of the rules must be proved before any application for assistance can be admitted. It is not the intention of the rules that schools tentatively started should receive aid on the understanding that these conditions may be fulfilled in the future existence of the institution. Their object is to afford a means of assisting schools which permanently supply a local want, not of helping schools to be opened on the chance of their attracting a sufficient number of scholars to make it worth while to keep them open.

No school which does not pass one boy a year on an average of three years should be entitled to be aided as a high school.

The rules should be strictly applied to all middle (A.) schools for natives. The Government schools are open to all who choose to pay a moderate fee; and if the people prefer local English classes, they must show that they are prepared to support them, either by fees or by subscriptions, to the extent required by the rules.

ORPHANS.

Circular No. 15A., dated 21st January, 1865 (Financial), and India's No. 4829, dated 17th December, 1868.

FOUNDLINGS and the friendless children of female prisoners should be made over to some orphanage when they attain the age of two years. Two rupees each per mensem may be paid for their maintenance.

Circular No. 23A., dated 3rd July, 1871 (Revenue).

This should cease in the case of boys on their reaching 16 years, and in that of girls 18 years, or on marriage prior to attaining that age. All orphans who exceed the above ages should cease to be charged for.

The superintendents of orphanages are directed to furnish the Accountant-General, on the 1st of January of each year, with a nominal roll of all the orphans under their charge, showing the age of each child in the orphanage.

Circular No. 14A., dated 8th May, 1874 (Revenue).

The practice of sending orphan children as a matter of course to Christian orphanages is disapproved of by Government. In time of severe and wide-spread distress, when orphans become numerous, it may be difficult to dispose of them in any other way, and they may then properly be sent to orphanages. But under ordinary circumstances every effort should be made in the first instance to make over the children to respectable persons of their own faith who are prepared to bring them up honestly and will treat them kindly. Such people are often to be found if proper measures be taken and the Collector interests himself in the matter.

Circular Order No. 38A., dated 15th April, 1878 (Revenue).

Where the caste and faith of an orphan are known, and a respectable person of the same caste, or at least of the same faith, is willing to take charge of and provide for such orphan, the child should be entrusted to the care of the applicant.

In cases where the faith is unknown, a child who has been ascertained to be really an orphan may be sent to a Christian orphanage. Care should be taken not to send to such orphanages merely destitute children, whose parents are likely to put in an appearance as soon as the scarcity passes away.

MIDDLE CLASS DEPARTMENTAL EXAMINATIONS.

Revised Rules for—
G. O. No. 176, dated 5th September, 1881, and No. 194, dated 13th September, 1881.

I.—SUBJECTS.—The detail of subjects, particulars of examination, and mark system are given in schedules A. and B. annexed.

The written part of the examinations will be conducted by a Board of Examiners appointed by the Director of Public Instruction.

For the oral part of the examinations see statement C. annexed.

II.—TIME AND PLACE.—The examinations will be held ordinarily on the Monday and following days preceding the Calcutta University Entrance Examination, irrespectively of local holidays, at the headquarters station of each district.

For place of examination and officers in charge see statement C. annexed.

For the duties of officers in charge see statement D. annexed.

III.—CANDIDATES FROM GOVERNMENT AND AIDED SCHOOLS.—All pupils of Government and aided Anglo-vernacular high and middle schools, whose mother-tongue is Urdu or Hindi and who have studied through the year in the third class standard of high schools, must—unless their promotion be allowed by the Director of Public Instruction or by the officers to whom he delegates the authority—pass the middle class Anglo-vernacular examination (schedule A.) before they can be promoted to the second class standard. No students of the second class are admissible to the examination.

All pupils of Government or aided middle vernacular schools who have studied through the year in the first class standard of such schools must attend the middle class vernacular examination (schedule B.)

IV.—In the case of aided schools the observance of rule III. is a condition of the continuance of the grant-in-aid.

V.—The headmasters of Anglo-vernacular schools, Government and aided, will submit to the Inspector a list of the candidates, as defined in rules III. and VI., on or before October 1st, with a statement showing the second languages they take up according to schedule A.

The Deputy Inspectors will submit to the Inspector a list of the candidates from middle vernacular schools, Government or aided, on or before October 1st, with a statement showing the languages in which they are prepared to be examined according to schedule B.

VI.—CANDIDATES FROM UNAIDED SCHOOLS AND PERSONS PRIVATELY EDUCATED.—Pupils of unaided schools and persons privately educated who wish to attend the examination A. must apply, between the 1st and the 26th days of September, to the headmaster of the zila school, or, in districts where there is no zila school, to the headmaster of the chief aided school. They must at the same time submit a statement showing their name and age, and their father's name, caste, and abode, and must satisfy the headmaster that they have a reasonable chance of passing the examination. Similarly, private candidates may be admitted to the examination B. by submitting, between the 1st and the 26th days of September, a similar statement to the Deputy Inspector. Candidates will state at the same time what language they take up as a subject, and in which form of the vernacular they wish to be examined.

Private or privately educated candidates are persons who have not read in a Government or an aided school within the six months preceding the examination.

VII.—The Inspector's lists of candidates for the Anglo-vernacular examination will be forwarded to the office of the Director of Public Instruction before the 15th of October, for the information of the Board of Examiners. The lists of candidates for the vernacular examination will be forwarded direct, by the same date, to the Principal of the Muir Central College.

VIII.—EXAMINATION FEE.—A fee of one rupee for the Anglo-vernacular examination, and of eight annas for the vernacular examination, will be levied from school-boys. Double rates will be levied from other candidates.

IX.—All candidates who pass the examination will receive certificates. Forty scholarships of Rs. 4, tenable for two years, will ordinarily be given to the first 40 passed pupils from Government or aided schools in the Anglo-vernacular examination, on condition that they pursue their studies at a high school in a satisfactory manner to the Entrance Examination of the University of Calcutta. The same number of scholarships of Rs. 3 will be given to the first 40 passed pupils from Government or aided schools in the vernacular examination who join a higher school, normal or otherwise, for further instruction. These latter scholarships are tenable in higher schools for general instruction for four years, provided that the progress and conduct of the scholars be satisfactory.

A.

Middle Class Departmental Examination, Anglo-vernacular—five days.

Subject.	Detail.	Particulars of examination.	Time allowed.	Marks. Maximum.	Marks. Minimum.
I.—English ...	(*a*) Explanation of half a page of English from the middle class text-book, such as Lethbridge's Easy Selections, with questions on words, grammar, idiom, and the analysis of sentences.	On paper, by Board of Examiners.	Two and half hours, from 10 A.M. to 12-30 P.M.	50	
	(*b*) Translation into English of about 15 lines from a vernacular newspaper or book not read in class, and of several short vernacular sentences.	Ditto ditto ...	Two hours, from 1 P.M. to 3 P.M.	30	
	(*c*) A misspelt extract from some English book not used in school, to be corrected and copied fairly as a test of spelling and penmanship.	Ditto ditto ...	Half-hour, 3 P.M. to 3·30 P.M.	15	
	(*d*) Reading and pronunciation.	Oral examination by Secretary, District School Committee, from text-book or other easy English book.	Five minutes for each candidate.	5	
			Total ...	100	40
II.—Mathematics ...	(*a*) Arithmetic, including vulgar and decimal fractions and simple and double proportion. (*b*) Algebra, the first four rules, with the use of elementary factors, and simple equations involving no fractions and only one unknown quantity.	On paper, by Board of Examiners. Questions and answers in the vernacular, but English figures may be used.	Two and a half hours, from 10 A. M. to 12-30 P. M.	50	
	(*c*) Euclid—Books I. and II., with easy deductions.	On paper, by Board of Examiners. Questions and answers in the vernacular.	Three hours, from 1 P.M. to 4 P.M.	50	
			Total ...	100	40

Middle Class Departmental Examination, Anglo-vernacular—five days—(concluded).

Subject.	Detail.	Particulars of examination.	Time allowed.	Marks. Maximum.	Marks. Minimum.
	(1)				
III.—Second Language,	(*a*) Persian, University Entrance Course; or (*b*) Urdu Entrance Course; or (*c*) Sanskrit Entrance Course; or (*d*) Hindi, Gutka, Parts I., II., and III. (omitting Padmávat).	On paper, by Board of Examiners.	Two and a half hours, from 10 A.M. to 12-30 P.M.	50	
	(2)				
	Translation of a paragraph of about 15 lines of several short sentences from English into Urdu or Hindi	Ditto ditto ...	One and a half hour, from 1 P.M. to 2-30 P.M.	30	
	Composition of an original letter in Hindi or Urdu, of not less than 20 lines (marks given for spelling and penmanship as well as composition).	Ditto ditto ...	One hour, from 2-30 P.M. to 3-30 P.M.	20	
			Total ...	100	40
IV.—History and Geography.	(*a*) History of India to rebellion of 1857, as in Aina-i-Táríkh-numa and Timirnásak, Parts I. and II.	On paper, by Board of Examiners. Questions and answers in vernacular.	Two and a half hours, from 10 A.M. to 12-30 P.M.	50	
	(*b*) Geography of India and general Geography, as in Jugráfia-i-Giti and its Hindi counterpart.	Ditto ditto ...	Two and a half hours, from 1 P.M. to 3-30 P.M.	50	
			Total ...	100	40
V.—Science ...	(*a*) Physical Geography, as in Pandit Lakshmi Shankar Misra's Primer.	Ditto ditto ...	Two hours, from 10 A.M. to 12 noon.	50	
	(*b*) Sanitary Primer.	Ditto ditto ...	Two hours, from 12-30 P.M. to 2-30 P.M.	50	
			Total ...	100	40
			GRAND TOTAL ...	500	200

N. B.—To obtain a certificate of having passed the above examination, a candidate must gain the minimum pass-marks in each of the five groups of subjects.

B.

Middle Class Departmental Examination, Vernacular—four days.

Subject.	Detail.	Particulars of examination.	Time allowed.	Marks. Maximum.	Marks. Minimum.
I.—Language ...	*A.—Urdu candidates*—Either Persian Entrance Course of the University of Calcutta or Urdu Entrance Course.	On paper, by Board of Examiners.	Two and a half hours, from 10 A.M. to 12-30 P.M.	50	
	B.—Hindi candidates.—Gutka, Parts I., II., and III. (omitting Padmávat.)				
	(*b*) Translation or paraphrase into modern idiomatic prose from Persian, Urdu or Hindi authors not read in class.	Passages to be set by Board of Examiners.	One hour, from 1 P.M. to 2 P.M.	20	
	(*c*) Original composition, equal in quantity to 20 lines of an ordinary vernacular newspaper.	Subject to be set by Board of Examiners.	One hour, from 2 P.M. to 3 P.M.	20	
	(*d*) Reading various kinds of Urdu script (as in Maktub-i-Ahmadi or Majmua-i-Kághazat-i-Kár-ravai), or Hindi and Kaithi script.	Oral examination by Secretary to the School Committee or his Deputy.	Five minutes for each candidate.	10	
			Total ...	100	40
II.—Elementary Mathematics.	(*a*) Euclid—Books I. and II., with easy deductions.	On paper, by Board of Examiners. Questions in Urdu or Hindi as the candidate wishes.	Two and a half hours, from 10 A.M. to 12-30 P.M.	50	
	(*b*) Arithmetic—Vulgar and decimal fractions, proportion, interest and discount, extraction of square root.	...	Two and a half hours, from 1 P.M. to 3-30 P.M.	50	
	Mensuration of plane surfaces, as in the Manual of Munshi Zaká-ul-lah or other similar book.				
			Total ...	100	40

Middle Class Departmental Examination, Vernacular—four days—(concluded).

Subject.	Detail.	Particulars of examination.	Time allowed.	Marks. Maximum.	Marks. Minimum.
III.—History and Geography.	(*a*) History of India, as in Aina-i-Táríkh-numa and Timirnásak, Parts I. and II.	On paper, by Board of Examiners. Questions in Urdu or Hindi as the candidate wishes.	Two and a half hours, from 10 A.M. to 12-30 P.M.	50	
	(*b*) General Geography, as in Jugráfia-i-Giti and its Hindi counterpart.	Ditto ditto ...	Two and a half hours, from 1 P.M. to 3-30 P.M.	50	
			Total ...	100	40
IV.—Science ...	(*a*) Physical Geography, by Pandit Lakshmi Shankar Misra.	Ditto ditto ...	Two hours, from 10 A.M. to 12 noon.	40	
	(*b*) Sanitary Primer and Primer of Physical Science, or Primer of Biology, by Pandit Lakshmi Shankar Misra.	...	Three hours, from 12-30 P.M. to 3-30 P.M.	60	
			Total ...	100	40
			GRAND TOTAL ...	400	160

C.

Detail of places of examination and officers in charge, &c.

District.	*Middle Class Anglo-Vernacular Examination.*			*Middle Class Vernacular Examination.*		
	Place of examination.	Officer in charge.	Oral examiner as required by schedule A.	Place of examination.	Officer in charge.	Oral examiner as required by schedule B.
Agra Benares	College ...	Head-master.	Secretary, District School Committee in North-Western Provinces, Deputy Commissioner or Assistant in Oudh.	Normal school ...	Head-master.	Headmaster or his assistant,
All districts in which there is a Government Anglo-vernacular zila school.	Zila school ...	Ditto...	...	Zila school ...	Ditto,	Ditto.
Lucknow ...	Canning College ...	Ditto...	...	Canning College ...	Ditto,	Ditto.
Azamgarh Basti Gorakhpur	Church Mission Society's school.	Ditto..	...	Church Mission Society's school.	Ditto,	Ditto.
Gházipur ...	Victoria school ...	Ditto...	...	Victoria school ...	Ditto,	Ditto.
Almorah ...	London Mission Society's school.	Ditto...	...	London Mission Society's school.	Ditto,	Ditto.
Garhwál ...	Mission school, Paori ...	Ditto...	...	Mission School, Paori ...	Ditto,	Ditto.
Dehra ..	American Presbyterian Mission school.	Ditto..	...	American Presbyterian Mission school.	Ditto,	Ditto.
Pilibhít ...	Anglo-vernacular school.	Ditto...	...	Anglo-vernacular school,	Ditto,	Ditto.
Ballia ...	Ditto ...	Ditto...	...	Ditto ...	Ditto.	Ditto.

D.

Duties of officers in charge.

THE assignment of seats to the candidates according to the lists received. The examinees are to be so placed as to be unable to read each other's papers.

2. The provision of writing materials, the cost of which will be paid on the receipt of the bill by the Director's office.

3. The custody of the examination questions. If the packets appear to have been tampered with, immediate notice should be given to the postmaster for enquiry, and the circumstances reported to the Director of Public Instruction.

4. The opening of the question packets in the presence of the candidate at the time appointed for the commencement of the examination.

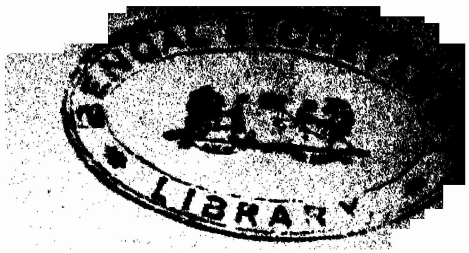
5. The closing of the examination at the hour named, and the forwarding of the answers in strong double covers, securely fastened and sealed, to the examiners on the same day. The marks for reading are to be sent, for the Anglo-vernacular examination, to the Director of Public Instruction, Allahabad, and for the Vernacular examination, to the Principal, Muir Central College, Allahabad.

6. The instant extrusion of any candidate who is caught in the use of, or in the attempt to use, unfair means, or who infringes after having been once warned, either of the two following rules, which should be read aloud at the commencement of each day's examination, *viz.*,—

(*a*)—If a candidate wishes to speak to the officer in charge, he must stand up to attract attention. He must not speak to anyone else.

(*b*)—No candidate is allowed to leave his place without the permission of the officer in charge. If a candidate has occasion to leave the room, he can only do so under proper surveillance.

N.B.—The officer in charge may nominate his own assistants in the work of supervision.



No. XI.

SANITATION DEPARTMENT.

No. XI.—SANITATION DEPT.

CHOLERA.

Notice of outbreak of—to military authorities.
Circular No. 37A., dated 11th October, 1864 (General).

CIVIL OFFICERS are directed to take measures for obtaining immediate information of the outbreak of cholera within their jurisdiction and to give immediate notice thereof to the military authorities. They should also render every possible assistance to troops going into camp in consequence of this epidemic, especially in preventing any delay in procuring carriage, &c. The loss even of a few hours in moving troops away from a station may sometimes lead to most serious consequences ; and occasions of outbreaks of cholera are emergencies in which every lawful means should be used to prevent delay in obtaining carriage.

The selection of encamping-grounds to meet emergencies of this kind is to be made during the rains, when the suitability of any spot for a cholera camp can be easily tested.

A civil officer should be appointed at each station to make the necessary enquiries as to best sites ; to select them in company of an officer of the Quartermaster-General's Department, and to report the result to Government through the Commissioner, after obtaining from the Officer Commanding the Station any remarks that he may wish to offer.

Movements of troops attacked by—
India's No. 556, dated 24th July, 1869.

THE maintenance of carriage in anticipation of a possible demand is not expedient ; but if the district officers act in cordial co-operation with the military authorities, the rapid movement of the troops, should it become necessary, will be efficiently provided for.

In carrying the measures into effect, it is not unlikely expense will be incurred which the ordinary collection of carriage would not entail. Any such expenditure may of course be undertaken, and will be a charge on the Military Department.

Outbreaks of—to be reported to neighbouring districts.
Circular No. 38A., dated 31st July, 1867 (General).

ON the outbreak of cholera in any district, intimation should at once be given by the Magistate to Magistrates of all neighbouring districts.

Supply of medicines.
Circular No. 19, dated 1st May, 1869.

THE Sanitary Commissioner having suggested that Civil Surgeons should be supplied with medicine trays containing sets of medicines to be sent out with native doctors when deputed to cholera-stricken parts of the country, district officers should arrange with Civil Surgeons for the supply of a sufficient number of sets of medicines to be used in such cases of emergency, the expense to be met from the local funds of the district, or, where there is a municipal committee, from the municipal funds of the places which might require the services of the native doctors.

House-to-house visitation in case of epidemic.
Circular No. 47A., dated 22nd December, 1870.

WHILE house-to-house visitation during epidemics of cholera is of great importance, special hospitals are also essential for the proper treatment of the sick (which they cannot obtain in their own houses) as well as for restraining the dissemination of the disease. No doubt the people generally dislike being taken to a public hospital either for cholera or small-pox, but those who are exposed to the danger of infection have to be considered as well as the sick.

At the same time house-to-house visitation should be encouraged as an important auxiliary to the treatment of the disease in special hospitals, and with that end, where the assistant surgeon or native doctor in charge of a dispensary can spare the time, he should visit the houses of persons residing in the vicinity suffering from cholera; and where this cannot be done, native doctors might be temporarily entertained, and the Government will meet reasonable charges on their account in the same way as when medical officers are specially deputed to visit the interior of districts.

Reporting of cases of epidemic—
Circular No. 25A., dated 6th August, 1875 (Medl. Dept.)

I.—WHENEVER epidemic cholera prevails within the limits of any mortuary circle, the circle mortuary registrar shall submit a daily report of the deaths reported from cholera to the Magistrate of the district in the following form :—

Daily report of deaths from cholera reported in the mortuary circle.

1	2	3	4	5	6
Date.	Name of mortuary circle.	Name of village or town.	Distance and direction from thana.	Number of deaths from cholera reported.	Remarks.

II.—The Magistrate will, at the close of the day on which such reports have been received, or as soon after as possible, transmit in the same form a report to the officer commanding any military cantonment within the limits of the district; or if there be no cantonment within those limits, he will report to the Officer Commanding the Division. And he will in all such cases forward reports in the same form to the district mortuary registrar and to the Sanitary Commissioner, North-Western Provinces, who will forward them weekly for the information of Government.

III.—The Magistrate will also submit a weekly statement of deaths reported from cholera in the above form to the Commissioner of the division.

IV.—In the event of severe outbreak, the district mortuary registrar may, with the approval of the Magistrate, apply to the Deputy Surgeon-General of the circle for the services of one or more

native doctors to dispense medicines in the localities where the disease is most prevalent.

V.—In the case of violent outbreak amongst the general population, or whenever the British troops in the district are attacked by cholera, the Magistrate of the district shall report either fact direct to Government.

VI.—No exceptional measure, having for aim the arrest of the outbreak, such as the establishment of a local quarantine, prohibition of the sale of fruit or vegetables, or of any article of food, shall be brought into force without the special permission of Government.

Cholera Reports—Form of—

Resolution No. $\frac{16}{354-67}$, dated 18th October, 1878.

THE register in the form below, which is to be invariably used as an accompaniment to every report on cholera, should show distinctly—

(*a*) the corps or jail to which it refers;

(*b*) the strength, at the commencement of the outbreak, of men, women, children, and followers [or the number of prisoners, guard and other establishment];

(*c*) the number of barrack, or name of the camp, from which each case was admitted;

(*d*) the name of every person of any of the above classes attacked in *chronological* order;

(*e*) the name of the reporting officer.

The report to which this register is to be annexed should be arranged in the following manner :—

Report on cholera————in the month of————187 , dated————, by Surgeon————.

SECTION A.—DETAILS OF OUTBREAK.

(1.) The circumstances attending first case; any fatigue or exposure to weather or excess of any kind connected with it; had the person first attacked lately been in any place where cholera existed?

(2.) If the first case was in a patient already under treatment in hospital, how long under treatment and for what disease?

(3.) Dates and other particulars of any suspicious case or cases not entered in the register.

(4.) The occurrence of previous cases in the bazars, city, or neighbourhood generally.

(5.) How many towns and villages are there within ten miles of cantonment; how many of these returned cases or deaths from cholera, and on what date was the first death returned in each?

(6.) Any prevalence of diarrhœa before or during the outbreak, the number of such cases treated within given dates, not only in hospital, but also by receiving medicine outside?

(7.) The number of buildings occupied by men and families? The number of these which furnished cases?

Section B.—Meteorology.

Any peculiarity noted in the atmospheric phenomena, such as the force and direction of the wind, unusual stillness of the air, the amount of rain, occurrence of storm with thunder and lightning, &c.

Section C.—Evidence of contagion.

(1.) Could the first case be traced to importation; or could any connection be established between the first case and those which occurred afterwards? If so, detail the facts.

(2.) How many individuals, including medical and other officers, hospital assistants, orderlies and others, both Europeans and natives, attended on the cases of cholera which occurred, and of these how many were attacked with cholera, and on what dates? Of the sweepers employed in collecting and removing cholera excreta (who should also be included in the above), how many were seized with cholera? Were the circumstances connected with any of the attacks such as to lead to the conclusion that they were due to such attendance? If so, what were they?

Section D.—Sanitary defects.

Any defects noted in drainage, water-supply, conservancy, accommodation, &c.

Section E.—Results of movement.

(1.) Details to be shown in tabular statement as follows :—

1	2	3				4				5	6	7	8			9
Number of party.*	From what barrack moved.	*Number of occupants in this barrack.*				*Strength of party removed.*				Date of removal.	To what place moved.†	Number of cases in this party before removal.	*Number of cases in this party after removal.*			Date of return to quarters or of further removal to another camp or other place.
		Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.				Within 24 hours after removal.	After 24 hours after removal.	Total cases after removal.	
1 2 3																
									Total ...							

* When the same party make two or three moves, they should be distinguished by the repetition of the same number in the first column.

† If to camp, name of place where camp pitched.

(2.) If movement unsuccessful, are there any special circumstances which seem to account for this result?

(3.) Effect of removal on the general health of the party.

SECTION F.—INFORMATION OR OPINIONS NOT INCLUDED IN THE ABOVE.

[N.B.—*Sections A. to E. inclusive should be strictly confined to a statement of facts and should contain no opinions.*]

(3). In preparing this report, attention should be given to the following points :—

(*a.*) The replies under each head should be complete in themselves, and not confined to "yes" or "no" without reference to the point which is in question.

(*b.*) Even when only one case of cholera has occurred, the report (and register also) should be prepared exactly according to the form prescribed.

(*c.*) At the close of the outbreak, or, if the disease has been limited to an isolated case or cases, at the close of the year, the register and report should be forwarded, through the prescribed channel, with as little delay as possible.

Register of cholera cases in the Lunatic Asylum) at the station of *Regiment (or Jail or in the year.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Number.	Name.	Age.	Rank or occupation.	Date and hour of attack.	Where attacked, in barracks, family quarters, tents, &c.?	How long resident in this barrack or tent and where come from?	If admitted into hospital, date and hour.	Any premonitory diarrhœa?	If so, for how long?	Collapse.	Vomiting and purging.	Supression of urine.	Cramps.	Secondary fever.	Date of recovery.	Date of death.

* If in barracks or family quarters, the number of the building should be given; if in tents, where pitched?

Memorandum of the Army Sanitary Commission on correspondence relative to land quarantine in India.

Land quarantine in India (Medical).

G. O. Nos. 963-64A., dated 8th October, 1878.

THESE papers contain the report of a special committee appointed by the order of His Excellency the Viceroy to examine this question. They include the military rules ("Rules laying down the measures to be adopted in India on the outbreak of cholera or appearance of small-pox, 1878,") as altered in conformity with the recommendations of the committee, and also a resolution of the Government of India, dated 1st November, 1877, calling the attention of Local Governments and Administrations to "the general principles which ought to be observed in dealing with outbreaks of cholera or small-pox among the civil population."

Bearing in mind the diversities of opinion in regard to the nature and ætiology of cholera which have prevailed in India as elsewhere, it is not surprising to find that the rules embody expressions and forms of procedure which are scarcely logical when compared with each other. Certain of the proceedings are of a public nature and refer to measures to be taken by authorities, and certain others refer more peculiarly to the medical management of affected troops, the general principles of which are stated; but the details are necessarily left to the judgment of medical officers, who are responsible, so that the principles themselves may be taken as embodying the existing ætiological views of these officers, and from this aspect they must be considered as purely departmental, and subject to change and modification with advancing knowledge.

The Commission, therefore, without giving any opinion on these ætiological points, but finding itself at the same time under the necessity of avoiding the appearance of acquiescence in forms of procedure which apparently are based on diverse views of cholera, proposes to restrict the following remarks solely to the substance of the sanitary clauses of the committee's report and to the Government resolution, which, considered from the practical side, is one of very great importance to the future advance of sanitary improvements in India.

The following are the more important conclusions on the subject of land quarantine arrived at by the committee :—

"(7.) So far as the committee can ascertain, strict quarantine has never been attempted or achieved in any part of India."

"(24.) The committee believes strict land quarantine to be impossible in India."

"(27.) The best arrangements could not prevent quarantine restrictions from operating harshly on thousands of poor people, and any arrangements short of perfection must give the police and other petty executive agency power and opportunity to practise oppression and extortion on a vast number of persons."

"(28.) The committee does not itself approve of quarantine in any form for cantonments, for it is unable to imagine the establishment of any form of inland quarantine which could effectually guard against the introduction of cholera into any such place."

"The committee, therefore, propose no rules, but to leave the power of isolation of forts or jails in the hands of the proper officers, so long as they do not exceed the powers which they legally possess.

"(30.) With regard to fairs and places of pilgrimage, the committee consider that all possible steps should be taken to place the conservancy and sanitary arrangements of such places of concourse on the best footing."

"(31.) These arrangements are defined to be :—

Laying out the ground to prevent overcrowding.

Rigid attention to cleanliness and dry-earth latrines, hospitals, attendants, and medicines.

Proper halting-places for pilgrims at a suitable distance from crowded localities, cantonments, &c., supplied with good water, food, &c."

" (33.) The committee consider the placing of a cordon round villages suffering from cholera, so as to prevent the inhabitants from having any communication with persons outside, inhuman and unjustifiable on any grounds."

" (35.) The following important clause is inserted in this recommendation, and it has been transferred to the Rules." After prescribing the provision of hospital accommodation in the event of cholera or any other epidemic appearing in a bazaar, the rule states :—' But no persons should be forcibly taken from their friends or removed to such hospitals under any pretence whatever.' A check will thus be placed on practices which have caused loss of life, besides giving rise to great dissatisfaction among the people and shaking their confidence in sanitary work generally. Under the 36th clause of the Report the committee very properly lay down the following principles :—' The dictates of humanity require that when cholera breaks out, every effort should be made to tend and comfort the sick, instead of subjecting them to the hardships and despondency of mind which must ensue if they are treated as the disseminators of a deadly plague.

" They further deprecate the adoption of any special rules in the case of troops or non-military individuals on account of cholera other than such rules as may be adopted for other epidemics, leaving the question of special rules to commanding officers, in conformity with the procedure given above."

" (39.) In conclusion, the committee beg to state that, whilst they are unable to recommend the enforcement of any quarantine restrictions on the ground that the efficacy of such measures appears to them to be proved by any evidence which has been placed before them, they are of opinion that the ingress into cantonments and other centres of population of masses of people, whether going to or returning from fairs or places of pilgrimage, should be, as far as may be practicable, guarded against.

" (40.) These people are generally in a more or less insanitary condition ; they generate filth and cause overcrowding.

"The committee, however, deny the existence of any right to turn these people off good roads, but they advise that suitable roads should be made outside cantonments or cities, to be used when epidemics are about."

These, then, are the principles of procedure arrived at after long consideration and experience by officers well competent to form a judgment on the subject, and it is satisfactory to know that they are essentially the same as those long ago laid down by

the Army Sanitary Commission on other evidence and experience.

But the resolution of the Government of India on the report enunciates principles of still greater importance, because they include the real preventive measures against Indian epidemics. The committee have shown the uselessness of quarantine, and the Government has adopted this view in the following resolution :—

"2. The report of the Land Quarantine Committee shows that, whatever benefit may be theoretically anticipated from such quarantine, the system has proved impracticable, and rule 78 of the revised rules prohibits the establishment or enforcement by commanding officers against the public at large, or any section thereof, of any land quarantine or any restrictions of the nature of quarantine as against cholera in particular which are not equally applicable at all times to the control of vagrant classes of people having no legitimate ground or claiming admission within cantonment limits.

"The same principles should be followed by all civil officers. It may, however, be remarked that though the forced removal of residents of a place attacked with cholera to a cholera hospital is depre cated, seeing that infection is already among the population, discretion may be used in isolating pilgrims or other travellers found sick of cholera or small-pox in sarais, on camping-grounds, er elsewhere in the neighbourhood of towns or stations."

And then follow the really protective measures against cholera among the population of India, and which are at the same time most suitable for the prevention of advance of epidemics beyond the Indian frontiers :—

"3. Improvement in the sanitary condition of towns and villages is the best safeguard against cholera, especially improvement of the water-supply, the drainage, the conservancy, and the habitations. It should be impressed upon the people that these matters require constant and careful attention, and that such attention should be redoubled if cholera threatens. And just as all such improvements are to be encouraged and aided as far as possible, so, on the other hand, all insanitary conditions are to be avoided."

If these principles are recognized and acted on throughout India, cholera mortality will diminish, and all the objects of quarantine will have been arrived at. But the same diversity of principle already adverted to in the rules shows itself in the latter half of the paragraph, which is as follows:—

"In this point of view, gatherings of people when cholera threatens are attended with great danger. Under such circumstances, fairs are liable to become *foci* whence epidemics radiate over a wide extent of country and become the cause of death to thousands who have not attended the fair. It must be remembered that fairs generally entail overcrowding and are often associated with privation and fatigue to travellers coming from a distance, all which circumstances are favourable to disease.

"When cholera threatens or is actually present in the part of a province where any fair is about to be held, the inhabitants of all districts from which the people generally congregate should be warned of the great risk they incur; if the disease is severe or threatens to be so, then the fair should be actually prohibited. The conservancy of fairs should at all times receive great attention, and more particularly when cholera symptoms prevail."

From what is known of the relation of insanitary conditions to the severity of cholera, it may be safely stated that, if fairs are necessary for the prosperity of the people, they can be held without incurring the risks against which this paragraph is directed.

If in any district of India the sanitary state of the people has undergone no improvement, and if no steps are taken to provide for the sanitary state of fairs, then assemblages of people on foul ground, especally during cholera times, should unquestionably be avoided. But there have been no facts before this Commission for many years to show that, where sanitary precautions have been taken in time, any risk to public health has followed from fairs. So constant has been the immunity, or comparative immunity, from cholera at properly regulated fairs that, unless under exceptional conditions, the occurrence of epidemic cholera at such assemblages rather would appear to prove neglect in some quarter, and there may be some risk that the principles laid down in the latter sentence of the resolution may give a cover for this.

The sanitary principle involved is clear enough: namely, that at any time or season of the year during which a fair can be held when epidemic cholera is not present in a severe form in the country, there ought to be no cholera at a well-regulated fair.

The true principles to act on are those already referred to and stated in the 30th and 31st sections of the committee's report.

However, the great gain to the public health of India lies in the practical declaration that quarantines are not to be depended on as safeguards against epidemics, and that in future these must be sought in the application of sanitary measures to towns and villages, and we would add to fairs also, and along the routes followed by pilgrims, as proposed by the committee.

Epidemic cholera. Limits of action to be taken by District Officers.
G. O. No. 163, dated 6th September, 1881.

WHEN cholera is present in an epidemic form in any place, local officers should on no account have resort to a cordon or other coercive measure of any sort. The best protection against the outbreak of cholera at a fair is to be found, not in interference with the movements of the people, but in good sanitary arrangements. Where, however, cholera is actually present or immediately threatening in the locality, or even in the neighbourhood of the place where a fair is about to be held, people should be warned of the danger they incur in going to the fair; and, when cholera breaks out at a fair, early dispersion of the assemblage is proved by experience to be the measure best calculated to check the extension of the disease.

CONSERVANCY.

Conservancy in latrines.
Circular No. 1, dated 6th February, 1866 (Genl. Dept.)

PRINTED copies of a report upon latrines were forwarded to Commissioners, with instructions to circulate them to Magistrates within their divisions, and to call upon them to take measures for adopting the recommendations therein made so far as possible.

Conservancy. Example of—in Lucknow.
Circular No. 47A., dated 1st December, 1869 (Genl. Dept.)

AN extract from the sanitary report of the city of Lucknow for the year 1868-69, as showing what has been effected in the largest city in North-Western India by means of the dry-earth system of conservancy, was circulated to officers.

Conservancy. Trench system of—in municipalities.
Circular No. 19A., dated 5th May, 1870 (Genl. Dept.)

CERTAIN papers regarding the adoption in military cantonments of a trench system of latrines for natives, having been received from the Government of India, were forwarded to Commissioners, with a request that the principles laid down by the Sanitary Commissioner with the Government of India might be brought to the notice of municipal committees. It was remarked that in large cities it might not be possible entirely to supersede fixed latrines, public or private, but that something might be done in the direction indicated that would be in consonance with the usages of the people, and provide for such portion of the population as, from proximity and habit, might be willing to repair to the screened trenches. So far as this object could be compassed, no doubt an advantage would be gained.

EPIDEMIC SICKNESS.

Epidemic sickness. Employment of itinerant native doctors in times of—
Circular No. 7A., dated 4th April, 1873.

THE practice of employing itinerant native doctors during the prevalence of epidemics must be discontinued. When an epidemic is prevalent, native doctors should be located at tahsílis or thánas. They might be deputed by the tahsíldar or head police officer to visit, with the necessary medicines, any places in which their presence is specially needed in consequence of the virulence of the outbreak; but to be usefully occupied and properly supervised, they should, as a rule, be located at permanent fixed headquarters.

FAIRS.

THE following rules are to be observed in the management of important fairs :—

Fairs. Sanitary arrangements at—

1. Any fair at which it is computed that more than 100,000 persons will congregate shall be considered an important fair, but the following rules should direct the management also of every large fair :—

Circular No. 32A., dated 12th August, 1869.

OFFICER IN CHARGE OF THE FAIR.

2. The Magistrate and Collector of the district in which the fair is held should ordinarily be the officer in charge of the fair ; but when he is unable to take immediate charge, he should depute one of his covenanted staff for the duty. No one but a covenanted officer should, under any circumstances, be placed in charge of any fair without the previous sanction of the Commissioner of the division.*

Circular No. 23, dated 2nd May, 1881.

3. In the case of every important fair the Magistrate of the district, or officer charged by him with the conduct of the fair, should communicate freely and confidentially with the Sanitary Commissioner of the North-Western Provinces on matters relating to the sanitation of the fair and to the health of the people attending it, and should endeavour, by the utmost weight of his authority, to enforce the observance, by the people assembled, of measures deemed essential to their protection from disease.

SANITARY OFFICER.

4. The Sanitary Commissioner should, if possible, be present at every important fair.

5. He should take special note of the nature of the food and water supplied, and of all other points in the circumstances and habits of the people and the nature of the locality as may be supposed to bear on their health.

6. After the termination of every important fair the Sanitary Commissioner should submit a concise report of the fair to Government, with any recommendations suggested by his inspection.

MEDICAL OFFICER OF THE FAIR.

7. The Civil Surgeon of the district, as medical officer of the fair, should ordinarily have charge of the hospitals of the fair and

* NOTE.—The responsibility for the general management, for the measures adopted for the protection of life and property, and for the enforcement of the sanitary regulations laid down, must rest with a magisterial officer, and orders with regard to them can only be properly issued by him. It is the part of the police—as subordinate to the district staff—to see that these orders are obeyed ; and it is clear that the District Superintendent of Police, who has no magisterial powers, must either be wanting in the necessary authority or exercise authority which does not properly belong to him. It is further essential that a Magistrate should be present to promptly dispose of all cases that may arise and of all offences committed ; and if present, he, and not the District Superintendent of Police, is undoubtedly the officer to have the general control.

visit them at least twice a day, affording all necessary professional aid both to those in hospital and to any who may be unable to be carried thither. At very important stations, as at Allahabad, Agra, or Benares, the Civil Surgeon may, at his discretion, depute a medical officer of the rank at least of a sub-assistant surgeon to act for him and under his orders as medical officer.

8. The medical officer should visit without delay any part of the fair where the police have reported to him the outbreak of sickness or death arising from any cause. The sick should, if possible, be removed, together with their families if necessary, to the nearest available hospital.

The medical officer will endeavour to discover the cause of all deaths and take careful note thereof.

9. He should keep a register of admissions at every hospital, and after the termination of the fair shall furnish the Sanitary Commissioner with a return in the following form :—

Abstract of admission register of the hospital established at the fair in the month of 18 .

No. of hospital.	Description of hospital.	Total No. admitted to hospital.		Total No. discharged.		Total No. died.		Forms of disease observed most commonly.	Diseases of those who died, or cause of death.	Place from whence those who died came to the fair.
		Males.	Females.	Males.	Females.	Males.	Females.			
I.	General ...									
II.	Ditto ...									
III.	For contagious diseases ...									
	Found dead out of hospital.									

Circular No. 8A., dated 5th March, 1870.

10. The medical officer should, in communication with the officer in charge of the fair, appoint a native doctor or compounder to each hospital in the fair and furnish a supply of medicines and surgical instruments for hospital use at the fair ; and the medical officer will be responsible for advising the Magistrate on any points of sanitation in connection with the fair on which he may be consulted or in which he may think proper to offer advice.

Police at Fairs.

11. The police force should maintain a careful watch that the sanitary arrangements are fully carried out.

12. The police should forbid the performance of the offices of nature in or near the fair at any place not set aside for such purpose.

13. They should report to the medical officer of the fair the appearance of sickness in any part of the fair.

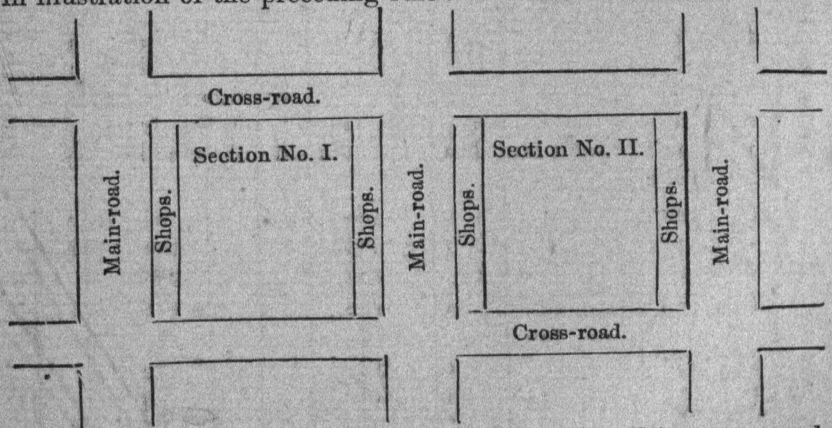
14. They should cause all persons sick of cholera or small-pox, or any other serious disease, to be carried at once to the hospital set apart for such case, and, if possible, prevent the approach to the fair of any person affected by these diseases.

Preliminary Arrangements for Fairs.

15. Some time before the fair the officer in charge should prepare a ground plan of the site of the fair correctly drawn to scale. Upon this plan the site should be divided by wide roads of communication in such a way as may be most convenient for the purposes of the fair.

16. The land between the main roads should be divided by cross-roads, and the space between any two cross-roads should be considered as a section of the fair, and should, as far as possible, have its separate arrangements for the supply of food.

The following ground-plan of two contiguous sections is given in illustration of the preceding rule :—



17. The site of the fair should then be divided in correspondence with the plan, the main roads, if possible, being permanently marked out by stones placed in line on each side of the road.

18. All jungle growths standing on the roads or on the places set aside in each section for the camping of the people should be cut down, and, if suitable, may be used to construct the latrine fences.

19. Whenever at any fair a very great assemblage of people may be expected, strong barricades should be erected across the roads of communication at such places as the police authorities may determine.

The Management of the Fair.

20. The people, as they arrive, must be made to encamp in orderly arrangement on the vacant spaces between the roadways. No one may encamp on a roadway.

21. Banias' and sweetmeat-sellers' shops should be established in every division in sufficient numbers to furnish a supply of food for the division. These shops should be located immediately at the sides of the main road, but not on the road.

Conservancy Arrangements in Fairs.

22. In the immediate outskirts of the fair space should be set aside for conservancy purposes. These spaces should extend from end to end of the fair at convenient distances, and should be not less than 30 yards square, every space being enclosed by a mat fence 6 feet high. It is very important that the enclosures should stand on fallow land which will be brought under cultivation in the ensuing season.

23. Immediately on the inside of the fence a trench should be provided, running all round the enclosed space, except at the entrance way. The trench should be 12 inches deep, and when a new trench is required, it should be dug on the inside of that just filled up.

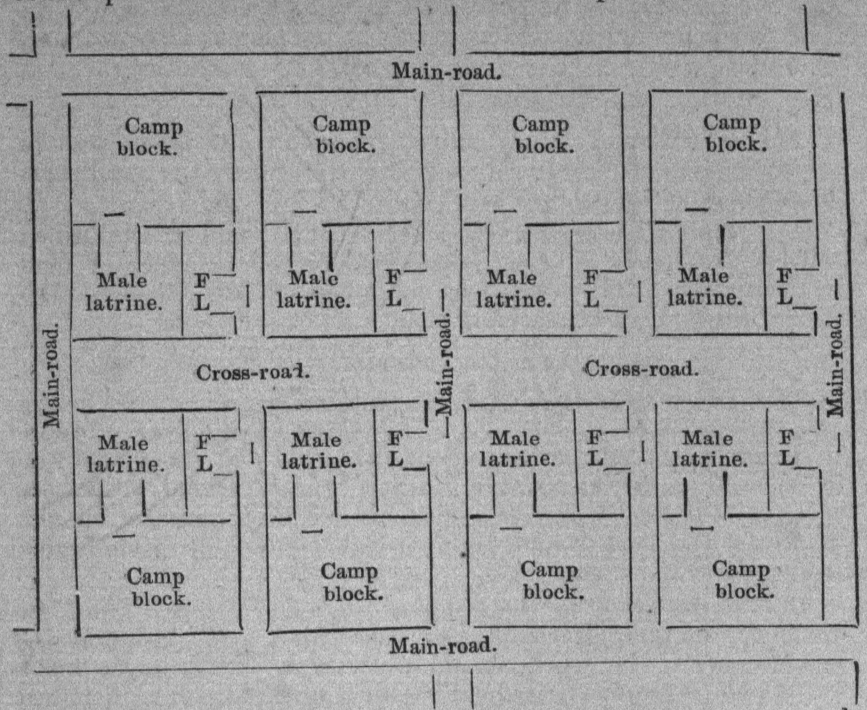
24. Care should be taken that the margins of the trench are firm, and if the nature of the soil does not permit of this, the margins must be strengthened and preserved by means of good-sized stones placed in order along each margin of the trench, or by rough pieces of wood laid down on each side of it, or by any other suitable means.

25. The spaces between the fenced enclosures, whenever jungle or crops exist, should be guarded by watchmen. Suitable spaces should be set apart for the use of women only.

26. The people should be required to frequent the trenches, and no other place, for the performance of the offices of nature within the fair boundaries, and a sufficient staff of sweepers should be employed to ensure that the enclosed spaces are kept in decent cleanly order, and that the contents of the trenches are at frequent intervals covered over with earth, so as to be completely hidden out of sight, and for this purpose every sweeper employed should be provided with a shovel.

27. Whenever the fair is of such extent as to cover many miles of ground, every section of the fair should be supplied with a separate fenced latrine space, and the site of the fair should then be arranged after the following ground-plan. Trenches should in these

latrine spaces be dug across the space from side to side, and at one end of the space an enclosure for women should be provided :—



28. Immediately after the termination of the fair every trench should be filled up completely with earth, and any earth that may afterwards remain should be heaped over the place where the trench was, so as to mark the position of the trench and prevent its being opened at any immediately succeeding fair.

29. Small separate trenches may be provided, if practicable, for native gentlemen and their families, who should be responsible for the cleanliness of the fenced space and for allowing the public sweepers to keep the trench in proper order.

30. Success in this matter will depend entirely on the way in which the sweepers attached to the trenches perform ther duty. If proper cleanliness is maintained and the trenches always kept easily approachable, the people will use them with comfort ; if improperly kept or in any way very offensive, the people will naturally avoid them, and the result will be that as many as can will frequent other places for the purpose. The trenches must be made acceptable to the people by every possible endeavour before a reasonable hope of their general use can be expected.

31. Behind, or near to, each latrine space a pit should be provided for the reception of stable refuse and camp sweepings. If any animal should die in the fair, its body should be immediately

carried out of the fair and buried. The slaughter or sacrifice of animals should be permitted at certain places only, and every part of the animal should be carried out of the fair as soon as possible, and the places set apart for this purpose should be carefully swept twice in the day, dry-earth at the same time being plentifully sprinkled where blood may have been spilled. The sweepings of these places must be carefully buried under ground.

If, as part of a religious ceremony, it should be necessary to permit a dead person or the body of a dead animal to be placed in any stream running through or past the fair, it should only be allowed below the site of the fair.

Hospitals for Fairs.

32. At every fair of importance at least two hospitals should be provided: one a general hospital and dispensary, and the other a hospital for contagious diseases.

33. The hospitals should consist of a thatched roof, raised 6 feet off the ground by means of poles well set into the ground, and so bound together and strengthened by cross-poles as to be able to stand up safely against a strong wind ; walls of jhamps or matting should be furnished on all four sides. The floor of the hospital should have a pathway, 6 feet wide, along the centre, and be slightly raised for berths on each side.

34. The general hospital should be 50 feet long and 20 feet broad, and the contagious diseases hospital 30 feet long and 20 feet broad ; and near to the latter a sufficient quantity of material should be stored to permit of the immediate erection of other hospitals for contagious diseases, if necessity should require their construction.

35. The general hospital should be erected at any appropriate and convenient place near to the centre of the fair. The contagious diseases hospital should stand near to, but outside, the fair, at any retired place where the hospital, with its inmates, may be readily cut off from communication with the people present at the fair.

36. A latrine should be furnished for every hospital. The hospital latrine should consist of a small detached structure of like kind to the hospital, and should be furnished with a sufficient number of shallow earthen pans for conservancy purposes. A box or other suitable vessel for containing dry-earth should be furnished to each latrine, and stand inside of it, near to the pans.

37. The hospital and latrine standing in one enclosure should be surrounded by a light fence or bamboo railing about one yard high, and no stranger should be allowed inside the railing, or any patient outside the same, without the permission of the medical officer.

38. To every hospital a native doctor, cook, sweeper, and bhisti should be appointed, and the number of hospital servants may be increased where absolutely necessary by the medical officer.

39. The sweeper should especially attend to the latrine for the purpose of mixing dry-earth with the contents of the latrine pans, and of removing the contents so mixed and deodorized and burying them under ground.

40. Patients unable to leave their beds must be furnished with pans for use in the hospital, and the sweeper must pay the same attention to the contents of these pans as to the contents of the latrine pans; and more especially when patients suffering from cholera or contagious fever have to use the pans, the contents should be carefully disinfected with a solution of carbolic acid ; or if that be not available, then treated plentifully with dry-earth and buried at some distance outside the fair. Matters vomited by cholera patients should be treated in the same way.

41. A supply of blankets must be furnished to every hospital, but patients should provide their own bedding.

42. Two large ghurras with drinking-water should be supplied to every hospital.

Of Threatened Epidemic Diseases at Fairs.

43. If cases of cholera, small-pox, or contagious fever should appear at any fair, the people attacked with the disease should be removed without delay to the hospital set apart for contagious diseases and there treated until the disease has proved fatal or until convalescence has been established ; for cholera is best treated in a separate and special place cut off from communication.

44. For the conveyance of such patients to hospital a dooli (a charpoy carried on a pole and covered by a blanket) and bearers should be attached to every police-station in the fair. After the dooli has been once so used it should be retained at the hospital and a new dooli provided at the police chauki. The dooli charpoys which have been used in the hospital should all be burnt before the hospital is broken up.

The clothes and bedding of every patient who may die of the abovementioned diseases should be burnt as soon after his death as may be conveniently done.

The food of such patients, if paupers, may be supplied at the public cost.

Of Epidemic Cholera at Fairs.

45. If cholera should appear in an epidemic form at any fair, the officer in charge of the fair should immediately send a notice of the fact by telegraph, if possible, to the Magistrates of all surrounding districts and to the Government.

46. The officer in charge of the fair should then encourage the people assembled at the fair to disperse to their homes with the least possible delay.

47. In the event of such notice being received, the Magistrates in charge of surrounding districts will put in force such measures as may be necessary to prevent the passage of a numerous body of

pilgrims through any large town or cantonment in their respective districts.

48. If the usual road of such pilgrims lies through any large town, the Magistrate should establish a commodious halting-place, with a good well, near to the most convenient way or road by which the pilgrims may pass on their route outside the town, as directed by the police force detached for that duty. A plentiful supply of the ordinary articles of food will be sent out to the camping-ground. Such of the pilgrims as belong to the town should be required to encamp there for one week before they can be permitted to enter the town, and then only in case of no appearance of the disease in the camp.

49. In the case of cholera appearing amongst the pilgrims so encamped, a hospital similar to a fair hospital should be established, and a native doctor despatched to the place with a supply of medicines ; and the general body of pilgrims should be removed to another distant camping-place, there to pass a second week in quarantine, paupers being supplied with a daily ration of food at the public expense.

Of Pilgrim Routes and Camping Grounds.

50. An encamping ground with a good well should, if possible, be provided at the railway stations nearest to the fair.

51. From this encamping ground to the site of the fair a pilgrim route should be laid down, so as to avoid large towns, and camping grounds should be provided at proper distances, of a day's march apart, on the line of road.

52. The camping grounds should be laid out so as to accommodate, with orderly arrangement, as many men as possible. A plentiful supply of food should be provided, and fenced trenches for conservancy purposes should also be provided, and a party of police be appointed to have charge of each camping ground.

53. A hospital space should be set aside at each camping ground, and no pilgrim sick of cholera, small-pox, or contagious fever should be allowed to proceed with the pilgrims, but should be removed to the hospital space for medical treatment, and the pilgrim route should be immediately diverted from that camp into some other road, a new camping ground being provided, to which the coming pilgrims should be directed.

54. Two sweepers should be attached to each considerable camping ground to cover in the trenches after they have been used, to provide new trenches, and to carefully bury the excretions of patients encamped in the hospital space.

Similar arrangements should be enforced on all main lines frequented by travellers to the fair.

55. If cholera is known to be present as an epidemic in any place at the time of the fair, pilgrims from that place should not be permitted to go to the fair.

FEVER.

I.—Directions for the treatment of fever.

Fever, &c. Directions for the treatment of—
G.O. No. 39, dated 6th February, 1880.

There are two kinds of fever which are very prevalent in India, especially during and after the rainy season.

In one the fever comes on every day, every other day, or every third day.

In the other the body is always hot, but not so much so in the morning as in the evening.

In both these kinds of fever it is advisable to administer fever powders, of which four different kinds are given below .—

1.	Powdered kernels of *katkarinja*	... 1 masha.
	Powdered black pepper ...	... ¼ „
2.	Powdered atees ...	... 1½ „
	Powdered black pepper ...	... ¼ „
3.	Cinchona febrifuge ...	... 3 ratis.
4.	Quinine	... 2 „

The materials of the first two powders can be obtained in the bazaar ; but when atees is used, care should be taken that it is white in color and very bitter to the taste.

The two last powders can be obtained at dispensaries. In the first kind of fever, one or other of these powders should be given every four hours, particularly when the body is cool ; but if the bowels are constipated, there should be first given a purgative of—

Káládána	... 8 mashas.
Ginger	... ½ masha.

The fever powders never do much good if the bowels are not relieved.

In the second kind of fever give a purgative as above, and after it has acted well give one of the fever powders every four hours in the early part of the day, when the body is not very hot ; but in the evening, when the body is very hot, give every hour the following powder dissolved in one chittak of water :—

Saltpetre	... 4 ratis.
Sugar	... 1 masha.

Keep the body covered with a blanket when there is perspiration.

When there is much pain in the head or delirium with the fever, care should be taken that the bowels are freely moved, and the head ought to be kept cold and the feet warm. To accomplish this, shave the head and apply to it a piece of cloth steeped in cold water, and keep this cloth constantly cold by frequently steeping it in cold water. In order to keep the feet and legs warm, apply to them one or two bricks or empty lotas which have been heated in a fire.

When children have fever, the treatment above described should be adopted; but the doses of the fever powder and the purgative should be smaller according to age:—

½	a powder should be given to a child			14 years old.
⅓	ditto	ditto	ditto	7 ditto.
¼	ditto	ditto	ditto	4 ditto.
⅛	ditto	ditto	ditto	2 ditto.

II.—Treatment of Diarrhœa and Dysentery.

When fever is prevalent, many people suffer from diarrhœa and dysentery. These diseases should be treated by giving one of the fever powders above mentioned and a diarrhœa pill alternately every four hours.

The diarrhœa pill should be made of—

Assafœtida	...	...	...	1 rati.
Opium	...	...	...	¼ „
Black pepper	...	...	...	½ „

Chapátis and vegetables should not be eaten when there is diarrhœa or dysentery. The best diet is *khichri*, rice and *dahi* (*mattha*), or *dalliah* and *dahi* (*maheri*). When children suffer from diarrhœa or dysentery, a mild purgative should first be given, and then a fever powder (dose according to age) should be given every three hours alternately with a chalk or an alum powder as under:—

Chalk, 2 ratis ...	...	}	For a child under eight years; rather less if very young; to be given in milk with a little sugar.
Catechu, 1 rati ...	...		
Alum, 2 ratis ...	...	}	For a child 14 years old, and a little less if the child is between 8 and 12 years.
Catechu, 2 „ ...	...		
Gum, 4 „ ...	...		

Diarrhœa pills which contain opium ought never to be given to a child under four years of age.

III.—The following cure by sweating has been found very useful:—

When cinchona febrifuge or quinine can be got, the following will be found a capital remedy:—

Quinine or cinchona febrifuge ...	...	...	5 ratis.
Aloes ...	...	...	5 „
Water ...	...	...	1½ chittaks.

Take half early in the morning on an empty stomach. Cover well with blankets to induce a good sweat; let that go on for three hours, then take the remainder of the medicine and keep on the blankets for two hours more. The more you sweat, the greater your chance of cure. Take no food or drink during the time. Afterwards take what you like, but avoid cold for three or four days.

Do not give the medicine to children, as it is unsuitable.

Fever. Outbreaks of—No. 166, dated 8th July, 1880.

PROMPT measures should invariably be taken by the Civil Surgeon, in anticipation of sanction, on receiving information of the outbreak of fever, whether from the district officer, from the mortuary returns, or from visits to dispensaries. Civil Surgeons should instruct the medical subordinates at the branch dispensaries to inform them without delay if fever be unusually prevalent in the villages around.

Civil Surgeons should be ready to bring the usual country medicines into immediate use, and 2 or 3lb. of cinchona febrifuge ready prepared in pills and powders should be kept in store, to allow of operations being commenced at once.

The store of cinchona febrifuge will be under the charge of the Civil Surgeon, and the indents for the quantities required should be prepared by him and submitted through the Magistrate to the Surgeon-General in the accompanying form.

If it is desired to obtain the cinchona febrifuge from the Botanical Garden, Calcutta, the requisitions should be forwarded to the Superintendant of the garden through the Magistrate and Surgeon-General.

A correct account must be kept of the supplies received from all sources, and a statement submitted to the Surgeon-General (in the form attached) on the 1st January of each year.

Indent on the Medical Depôt, Allahabad, for the undermentioned article required for the district of . Dated 188 .

Article.	Remaining from the previous supply indented for on the	Now required.	Remarks by		
			The Civil Surgeon.	The Magistrate.	The Surgeon-General, N.-W. P. and Oudh.

Surgeon-Genl., N.-W. P. & O. *Magistrate.* *Civil Surgeon.*

Statement showing the quantity of Cinchona febrifuge received and expended in the district of for the treatment of fever cases during the year 188 . Dated 188 .

Article.	Received on the 1st January, 188 .	Received from Medical Depôt on indents dated	Received from Botanical Garden, Calcutta, on requisitions dated	Total.	Expended in twelve months.	Remaining on the 31st December.	Remarks.

Civil Surgeon.

MILITARY ENCAMPING-GROUNDS.

Military encamping-grounds. Sanitary arrangements for—

Circular No. 3170A., dated 12th December, 1862 (General).

DISTRICT OFFICERS are directed to co-operate in giving effect to the rules contained in the Commander-in-Chief's general order hereunder, especially in carrying out the measures indicated in paras. 4 and 6 of the same. It is the business of Commissioners on their annual tours to ascertain that the required co-operation is given:—

"With a view to preserving the conservancy of camps and encamping-grounds, the Commander-in-Chief directs that the system should be adopted in camp as has been laid down in recent orders for all military cantonments, the main principle of which is the daily burial of all refuse matter.

"It is therefore to be at once established as a standing order among all European troops moving in course of relief or otherwise that two trenches, each 2 feet deep, 2 feet wide, and 50 feet long, are to be dug by the regimental beldars at a distance of 120 yards from the flanks of each encamping-ground, the inward flanks of such trenches to be 120 yards from the outward flanks of the camp—that is, in *echelon*; but should the nature of the ground prevent their location according to this rule, the same principle for their location is to be observed—that is, they are not on any account to be directly in front or rear of the camp, but in *echelon* on their flanks, being so placed that the prevailing wind is not to carry the effluvia to the camp; these trenches are never to be in such proximity to wells as to make percolation to the water possible.

"2. The quartermaster, or whoever is entrusted with the formation of the encampment, is to see that this arrangement is made daily at the advance ground before the arrival of the troops, and a flag or other mark should be placed to show the position of the trenches, one of which is to be allotted for the European soldiers, and the other for the native camp-followers, &c., of a British regiment. The same principle is also to be strictly enforced for native regiments, cavalry or infantry, on the march; but as such corps have not a permanent establishment of sweepers and beldars, arrangements must be made by officers commanding to allot a certain site or position in the vicinity (but not too close) of each encamping-ground for the use of the native soldiery and camp-followers, and the present practice of defiling the ground *on all sides* of the camp must be strictly prohibited.

"3. These trenches are to be thoroughly filled in with earth by the regimental sweepers and beldars before the rear-guard quits the ground, and for those duties the regimental sweeper and beldar establishments should be properly divided between the advance and main camps, and the officer on duty with the rear-guard is to be required to report to the commanding officer that the trenches have been so filled in, and, in the case of native troops, that the 'sites' specially selected have been properly cleaned.

"4. The commanding officer of every regiment or detachment on the march is required to place himself in direct communication with the tahsíldar, or other responsible native functionary, at each encamping-ground; to arrange that effectual measures are adopted by the native local authorities for thoroughly sweeping and cleaning the whole area of each encamping-ground immediately it is cleared of the camp, as well as the "sites" above referred to; and for burning or removing to a suitable distance all collections of stable litter or refuse of every kind, &c., so as to make the ground perfectly fit for re-occupation by any troops marching by the same route.

"5. In the event of troops forming a standing camp for exercise or other duties or halting more than the ordinary time at any camping-ground, an additional deep trench should be dug at a distance of at least 200 yards from the camp, and to leeward of it, on the same conditions as the first trenches, for the reception of filth twice every day; the regimental sweepers removing it from the camp trenches before mentioned and depositing it in the deeper and distant trench, as they do from the latrines in cantonments, and covering over with earth each day's accumulation.

"6. Enquiries are also to be made by the quartermaster, or other responsible officer of the regiment, at each advance ground, from the same native functionaries, as to whether the well water has been recently drawn, and the well in a state fit for use for drinking and other purposes; if not, effectual arrangements *must* be made for rendering it so *before* the arrival of the troops on the encamping ground.

"7. In the route journals furnished by regiments to the Quartermaster-General of the Army a note is in future to be entered that these orders have been strictly carried out."

Commissioners should personally ascertain in the course of their annual tours that the encamping-grounds are kept clean and in proper order.

Circular No. 10A., dated 10th March, 1866 (General).

MORTUARY AND BIRTH REGISTRATION.

Rules for the registration of deaths among the native population.

Notification No. 78A., dated th July, 1870 (N.-W. P.); xtended to Oudh by Resolution No. 130A., dated 20th September, 1877.

POLICE CIRCLES will be adopted as rural registration circles. Towns administered under Act XV. of 1873 or XX. of 1856 will be constituted separate circles, or subdivided, as may be requisite. At the police-station the muharrir, and in towns and cantonments such officers as may be appointed for the purpose, will be circle registration officers, registering the daily reports of the subordinate police, and forwarding their monthly registers to the district registrar, who will ordinarily be the Civil Surgeon.

It will be the duty of district officers and of Commissioners of divisions to see that the rules are fully carried out.

RULES.

I.—THE unit of area for registration of deaths shall, with the exceptions following, be a police circle.

In towns and cities administered under the Municipal Act (XV. of 1873) or the Chaukidari Act (XX. of 1856), or in cantonments, the unit of area shall be either the area comprised within the limits of such towns, cities, or cantonments, or the muhallas or other main quarters into which they may be conveniently divided.

For jails, reformatories, or lunatic asylums the units of area shall be the precincts of the institution.

II.—The police-station or thana shall be a mortuary registration office for the circle.

But in municipalities, towns administered under Act XX. of 1856, and cantonments, the offices already established for the purposes of such registration, or which may hereafter be established, shall be used as mortuary registration offices.

And in jails, reformatories, or lunatic asylums the office of the superintendent shall be the mortuary registration office. Deaths in circles for which there is a separate registration office shall be excluded from the mortuary returns of the police circles.

III.—Ordinarily the muharrir of the police-station or thana shall be circle registration officer.

In municipalities, towns administered under Act XX. of 1856, and cantonments, the duty shall be performed by such officer as the municipal committee, magistrate of the district, or cantonment committee may appoint.

And in jails, reformatories, or lunatic asylums, the superintendent shall be circle registration officer.

IV.—In rural circles the village chaukidars shall be reporters of deaths to the circle registration office.

In municipalities and cantonments the reports shall be made by the municipal or cantonment police; in towns administered under Act XX. of 1856 by the chaukidars of the said towns; and

in jails, reformatories, or lunatic asylums by such officers as the superintendent may appoint.

V.—Reports shall be made to the circle registration officer, if possible, on every day on which a death takes place. But in rural circles, where periodical visits are paid by the chaukidars to the police-stations, the reports may be made at such periodical visits, but so as that the interval shall not exceed a week between each report.

VI.—A register of deaths shall be kept up by the circle registration officer in form A. attached to this circular.

VII.—The Civil Surgeon or civil medical officer for the time being shall ordinarily be district mortuary registrar.

VIII.—The circle registration officer shall forward to the district mortuary registrar, on the 1st or 2nd of every month, an extract from the register, being a copy of the daily totals for the preceding month, in form B.

IX.— Monthly form B from police registration circles will be forwarded to the district registrar through the District Superintendent of Police, who will be the sole channel of communication between police officers and district registrars.

The district mortuary registrar shall carefully file and keep these extracts.

X.—The Sanitary Commissioner shall be mortuary registrar for the North-Western Provinces.

XI.—The district mortuary registrar shall prepare from the extracts and forward to the provincial mortuary registrar, during the first week of every month, a district mortuary statement of the preceding month in form C.

XII.—In this statement the entries which refer to deaths in towns of more than 5,000 inhabitants should be distinguished by a capital T written after the name of the circle, and the entries so distinguished should be kept together, so that they may be totalled separately.

XIII.—The mortuary registrar, North-Western Provinces, shall carefully file and keep these statements, and shall prepare from them and submit to Government, for publication in the local Gazette, by the 15th of every month, a general mortuary statement of the preceding month.

XIV.—The mortuary registrar, North-Western Provinces, shall also prepare and submit to Government the annual mortuary statements.

SPECIAL RULES FOR REPORTING DEATHS FROM CHOLERA.

I.—When cholera appears epidemically in a district, the circle registration officer to whom deaths from cholera have been reported

shall submit a *daily* report to the district mortuary registrar in the following form :—

Name of place.	Date.	No. of deaths from cholera reported.

II.—The district mortuary registrar shall, at the close of the day on which such reports have been received, or as soon after as possible, transmit in the same form a report of the number of deaths, and places in which they have occurred, to the officer commanding any military cantonment within the limits of the district ; or, if there be no cantonment within those limits, he shall report to the officer commanding the division.

And he shall in all such cases forward reports in the same form to the Collector and Magistrate of the district and to the Commissioner of the division.

FORM A.

Daily register of deaths kept at the mortuary registration offices of the circle, in the district of for the month of 18 .

1	2	3				4																				5									
		Class.				Cause of death.																				Age at time of death.									
														Injuries																					
Date.	Name of village or muhalla in which the deaths occurred.	Christian.	Muhammadan.	Hindu.	Other classes.	Cholera.		Small-pox.		Fevers.		Bowel complaints.		Suicide.		Wounds.		Accidents.		Snake-bite or killed by wild beasts.		All other causes.		Total deaths in circle.		Born dead.	Not exceeding one year.	1 to 6.	6 to 12.	12 to 20.	20 to 30.	30 to 40.	40 to 50	50 to 60.	Exceeding 60.
						M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F										
1st July ...	Phulpur ...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
	Katra	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Shahganj ...	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	1	1	1	...	1	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...
2nd „ ...	Manikpur ...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
	Shabzimandi ...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
	Kydganj ...	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...
	Daraganj ...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
	Jhusi	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	2	2	1	2	1	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	3	1	...	...	...

FORM B.

Extract from the register of deaths in the *circle for the month of* 18 .

1	2	3																				4									
	Class.	Cause of death.																				Age at time of death.									
												Injuries.																			
Date.	Christian. / Muhammadan. / Hindu. / Other classes.	Cholera.		Small-pox.		Fevers.		Bowel complaints.		Suicide.		Wounds.		Accidents.		Snake-bite or killed by wild beasts.		All other causes.		Total deaths in circle.		Total.	Born dead.	Not exceeding one year.	1 to 6.	6 to 12.	12 to 20.	20 to 30	30 to 40.	40 to 50.	50 to 60.	Exceeding 60.
		M.	F.	M.	F.	M.	F	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.										

FORM C.

District mortuary statement of *for the month of* 18 .

1	2	3																				4									
	Class.	Cause of death.																				Age at time of death.									
												Injuries.																			
Name of circle.	Christian. / Muhammadan. / Hindu. / Other classes.	Cholera.		Small-pox.		Fevers.		Bowel complaints.		Suicide.		Wounds.		Accidents.		Snake-bite or killed by wild beasts.		All other causes.		Total deaths in circle.		Total.	Born dead.	Not exceeding 1 year.	1 to 6.	6 to 12.	12 to 20.	20 to 30.	30 to 40.	40 to 50.	50 to 60.	Exceeding 60.
		M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F										
Total ...																															

NOTE.—The other forms have been omitted. They will be found in Supplement to *North-Western Provinces Gazettee* for 20th July, 1870.

Duties of the police as regards—

Nos. 30-88A., dated 9th July, 1870.

A CIRCULAR issued by the Inspector-General of Police, with the approval of Government, to District Superintendents, was forwarded to Commissioners of divisions, and they were asked to issue one of like tenor and meaning to municipal committees, cantonment committees or Magistrates, as the case might require.

Police Circular No. 19, *dated* 26*th August*, 1870.

I AM directed by the Inspector-General of Police to forward to you a copy of such portion of the rules prescribed by Government for the registration of deaths amongst the *native* population in these provinces as relate to the part that you and the officers subordinate to you will have to take in carrying out the wishes of Government.

2. The rules themselves are very clear and show the places to which your authority is limited, as also define the localities to which your authority does not extend.

3. All that you have to do is to require the muharrir at each station where a diary is kept to open two registers with headings as prescribed in the forms A. and B. When the chaukidar of a village comes to make his daily or his bi-weekly report, as the case may be, the muharrir will ask him if any deaths have occurred in his beat since the date of his last report, and if any have occurred he will enter them with details as furnished by the chaukidars under one or other of the prescribed heads. The muharrir (if there be nothing of a special nature leading him to suspect the accuracy of the report) need not enquire the exact day on which the man, woman, or child reported as dead died. The date on which the chaukidar's report *is made* will be assumed as the date of the death, this course of procedure being for all practical purposes of registration quite sufficient.

4. When, therefore, the muharrir finds that the chaukidar has a death to report (and has satisfied himself by reference to his register and by interrogation of the chaukidar that it is not a death that the latter may have reported previously), he will proceed first to enter in his register (A) the day of the month, which will be the actual day on which he is making the entry and the chaukidar the report. He will then take from the chaukidar the name of the village in which the death occurred and then fill in the other heads of the statement, the particulars of which he will ascertain by interrogating the chaukidar.

5. If the chaukidar has no death report to make, the register will remain untouched.

6. The system of registration may be called "halkabandi," that is to say, each police-station having a diary and muharrir is the centre of a circle of registration, and the muharrir in charge thereof is the registration officer for that circle. The chaukidars of the villages subordinate to that police-station are bound to report all deaths whatsoever, from whatever cause occurring, to

the muharrir at that station. They should clearly be made to understand that whereas formerly they only reported deaths, the result of violence, of accident, or otherwise suspicious, now, on the contrary, they have to report *all* deaths from whatever cause occurring, whether from violence, accident, sickness, or natural decay.

7. And the only difference in the action of the police will be that they are now bound as registrars to register *all* deaths in the register, while they will still continue in their police capacity to take cognizance of such deaths as appear to be the result of violence or of crime, or to be in any way suspicious.

8. The form B. is so simple that it is hardly necessary to refer to it. It is simply a daily abstract or "goshwara" of the form A., and is so arranged and tabulated that the entries of the preceding day can be entered on the day following: so that on the first day of the new month all that is necessary for the compilers to do is to total the entries of the preceding month before forwarding a duplicate of the return to your office.

9. To enable the circle registration officer (*viz.*, the muharrir of the station) to effect this with the utmost expedition, so that the return from every circle of registration in your district may reach you by the 2nd of the month at the outside, these forms B. will be furnished to you in counterfoil, so that the muharrir may, while filling in daily (from form A.) his office copy of form B., fill in at the same time the duplicate copy to be transmitted to your office. The totals of both copies will then be given simultaneously on the first day of the new month, and the duplicate copy detached and at once forwarded to your office.

10. You will on receipt thereof have the entries carefully checked in your office, seeing that the totals, &c., under each head are correct: and having satisfied yourself on this point, you will without further delay forward the returns in original under a docket to the Civil Surgeon, who, you will observe, has been constituted the district mortuary registrar. Having done this, you have completed your duty for the month.

11. But it will be your further duty, in the course of your cold-weather tour, as also on all other occasions when opportunity offers, to examine these registers at your several police-stations, see that they are neatly and properly kept up, and also satisfy yourself that the men employed in their compilation are conversant with the functions above indicated and carry them out with fidelity and care.

12. The Inspector-General desires me to add that he considers this a very important part of your duties. Deputy Inspectors-General will invariably report, specially for every district to which they proceed on tour, on the state of these mortuary registers, and any laxity or want of care will be invariably noticed, and any special defects or neglect brought to the notice of the Inspector-General.

13. It is perhaps hardly necessary to add that the form A. is simply a register for the station, and that no copies need be sent to the sudder station.

14. The only other point that requires to be noticed is that when cholera of an epidemic type breaks out anywhere, a daily report of deaths by that disease is to be made by the circle registration officer of the neighbourhood to your office in the form given in the margin, and these forms will daily, as received by you, be forwarded to the district mortuary registrar.

Name of place.	Date.	Number of deaths from cholera reported.
Khodaganj ...	1st July,	20
Allapur ...	" "	10
Total ...	...	30

15. And here also it must be remembered that the date of report by the chaukidar is still to be regarded as the date of death, and that while this special abstract form for this particular disease, when it assumes an epidemic type, goes up daily, the details of the deaths entered in it must still be entered in the daily register A. In other words, this special daily register for that particular disease, when appearing epidemically, is not to supersede in any way the detailed compilation of the registers A. and B.

Circular No. 34, dated 2nd August, 1877.

The district mortuary registrar should carefully scrutinize the monthly return of mortality before its submission to the Sanitary Commissioner, and invite the attention of the district authorities to any circles in which neglect of registration is apparent. It will then be the duty of the district officer to institute such inquiries as he may think proper, with the view of ascertaining the cause of inaccuracy and to take steps for the punishment and prevention of neglect on the part of those responsible for reporting to the circle registrar.

The Lieutenant-Governor and Chief Commissioner is desirous that every means be employed to secure, as far as possible, accurate registration of vital statistics; and he trusts that all the officers of Government will co-operate loyally towards the fulfilment of this important end.

Birth registration.

Circular No. 27A., dated 8th March, 1878.

THE reporting agency will be the chaukidar, and the registering agency the police muharrir; as in the case of mortuary statistics, the Civil Surgeon will be the district registrar, and the same procedure will be observed in the case of births as has hitherto held good in respect of deaths. The register to be used will be extremely simple, so as to involve as little additional trouble as possible. The only points on which information need be required are three in number—village, caste, and sex.

District officers must supervise personally and through their staff the working of the measure, and use their influence to make

it a success. But no inquisitorial prying into family affairs and no interference with domestic privacy should be permitted. The measure is one which is apt, unless worked with caution, to engender in the minds of ignorant and suspicious people feelings of distrust and alarm. Under no circumstances should the people be held responsible for giving information. At present the chaukidar alone must be employed, and throughly instructed in his duty, so as to secure the maximum of information with the minimum of friction.

Registration of vital statistics.
No. 16, dated 20th February, 1879.

ALL correspondence between the Civil Surgeon and Sanitary Commissioner, in regard both to birth and death registration and to sanitary matters in general, should pass through the office of the district officer, so that he may be kept acquainted with what is going on.

The Civil Surgeon is not in a position to exercise a check on the detailed statement received from the various police-stations of the district; this can best be done by the District Superintendent of Police, acting under the Magistrate's orders. The rules regarding birth and death registration should be read in the light of the above remarks; and all returns and reports from Civil Surgeons to the Sanitary Commissioner should invariably be forwarded through the Magistrate of the district.

Mortuary registration. Improvement of—
G. O. No 1, dated 12th January, 1881.

THE village chaukidar must for the present be retained as the reporting agency. But the chaukidar's untrained memory is defective, and he is apt to be careless as well as forgetful. All that is needed, however, is a birth and death note-book, of the simplest kind, for each chaukidar; and this plan may be tried either in a selected area or generally as the Sanitary Commissioner may deem fit. The chaukidar must be left to find for himself the "literate person" needed under this system: and while pressure cannot be put to compel any one to assist, he should not be blamed if, having tried his best, he fails in procuring such assistance.

As regards registering, the Inspector-General of Police will be asked to arrange for the supervision of the registering officer's discharge of his duty on the part of the station officer. But the muharrir in charge of the register should note and report what chaukidars have failed to get their books written up, and inquiry might then perhaps show how the omission could best be remedied.

Government will be prepared to reward chaukidars whose reports are found accurate. A stimulus of this kind, judiciously applied, will do more good than any system of testing which can, under present circumstances, be introduced. In this view, His Honor is pleased to allot a sum of Rs. 5,000 to be divided by the Inspector-General of Police (in communication with the Sanitary Commissioner) among the several districts, and to be distributed by Magistrates to chaukidars whose reports have been found, after testing, to have been fairly accurate.

VACCINATION.

Vaccination of candidates for the service of Government.
Circular No. 28A., dated 5th June, 1867.

CANDIDATES for Government employment must, as a necessary condition of their being entertained, be furnished with a certificate of having been successfully vaccinated, except in the event of their having had natural or inoculated small-pox.

Employment of municipal vaccinators out of season.
Circular No 9A., dated 12th March, 1870.

WHERE vaccinators are entertained by municipalities they are ordinarily paid their full salary for the whole year round, although they are employed on their proper duties for less than half the year.

There is no reason, under these circumstances, why the services of the vaccinators should not be utilized by the municipal committees during the remainder of the year, either in the dispensary, or in dispensing medicine where sickness may be most prevalent, or in any other way for the benefit of the municipality, and this course should be suggested by Commissioners to municipalities.

Testing of vaccinators' returns by Magistrates.
Circular No. 34A, dated 12th July, 1870.

SUPERINTENDENTS of vaccination are directed to forward to Magistrates and Collectors, at the beginning of every month, a statement giving the name of each vaccinator employed in their several districts and the names of villages to which his operations have extended during the month.

The vaccinators also have instructions to leave with the headman or patwâri of every village where they operate a list of persons vaccinated, showing the name, parentage, and caste. As opportunity offers, district officers should act on the information thus placed within their reach. When they or any of their assistants are on tour in the neighbourhood of the villages visited by vaccinators, this list should be called for, the details verified, and the number of successful operations observed.

Vaccination. Encouragement of—by civil officers.
Circular No. 4A., dated 13th February, 1875 (General).

COMMISSIONERS of divisions and Magistrates should use their influence in aiding the work of the vaccination department, and should impress the wishes of the Government in this respect on their subordinates.

The chief hindrances to vaccination are the apathy and ignorance of the people, and much may be done to overcome these when interest is shown in the subject by the officers of Government. Nothing is further from the wishes of the Government than to put any pressure on the people, but the services of all intelligent officials, especially of tahsîldars and of members of the municipal and local committees, should be enlisted in the work of showing the people how great an advantage they lose in not availing themselves of the protection from disease which is offered. The names of those who specially exert themselves in carrying out the wishes of the Government should be reported.

Circular No. 32A., dated 1st November, 1876 (Medical)

The Local Government approves of the principle that in small municipalities and towns (supporting a local vaccinator), when every household within that municipality or town has had the offer of vaccination presented to it, then the municipal vaccinator should be allowed to work outside the boundaries within a radius of two or three miles, instead of idling away his time in futile attempts to persuade recusants to alter their minds and accept his services.

Rules for the guidance of Superintendents of Vaccination.

Circular No. 1146A., dated 20th November, 1878, and G. O No. 148, dated 31st May, 1879.

I.—The most important duty of a Deputy Sanitary Commissioner will be the superintendence of vaccination within the limits of his circle. He will be responsible for the adequate supply of vaccine lymph in the circle, will control the subordinate establishment, superintend their labors, and verify the record of results. He will use every reasonable endeavour to extend the practice of vaccination equally throughout his circle, so that the people of all localities may become acquainted with this means of prevention against small-pox disease. He should explain the origin, history, and advantages of vaccination to zemindars or natives of influential position whenever opportunity occurs, and should as often as convenient vaccinate the children of such persons with his own hand, so as to ensure good results.

II.—The improvement of the birth and death registration of both urban and rural circles will be an important duty of the Deputy Sanitary Commissioner, and with that end in view he will examine birth and death registers and returns kept at the police offices of his circle as often as possible. He will note the condition of the registers and returns, the probable amount of attention given to the registration, the correctness or otherwise of the entries and total additions, and will record the results of each examination in the thana visitors' book for the information of the superintendent of police.

III.—The inspection of towns and large villages of 5,000 inhabitants and upwards in all parts of his circle visited during his tours or journeys will form an essential portion of the duties of a Deputy Sanitary Commissioner. A record of circumstances likely to produce disease will be made at the time of inspection, and a concise report thereof submitted to the Collector of the district, with such recommendations for improvement in the sanitary aspect of the site as may seem advisable. These sanitary inspections of centres of population must be made by the Deputy Sanitary Commissioner, no subordinate officer of the department being permitted to inspect or report upon the sanitary condition of any town or village.

IV.—Deputy Sanitary Commissioners will be expected to give their attention also, as far as their other duties permit, to the furtherance of measures for the improvement of the sanitary

condition of villages. Efforts also should be made to persuade villagers to abandon practices which tend to produce unhealthiness.

V.—When necessity arises, the Deputy Sanitary Commissioner will be required to investigate the circumstances and record the facts in regard to undue prevalence of any disease arising within the limits of his circle. And for such investigation and record the aid of the subordinate establishment may be made available, if it does not interfere with their proper work.

VI.—The Deputy Sanitary Commissioner will prepare and submit to the Sanitary Commissioner an annual sanitary report referring to the portion of the province included within his circle under the following headings or sections :—

i.—Vital statistics (progress and improvement).
ii.—General history of chief diseases.
iii.—General history of vaccination.
iv.—Sanitary works—civil.
v.—General remarks, including record of inspections.

VII.—The Deputy Sanitary Commissioners will submit their vaccination or other established returns to the Sanitary Commissioner's office at Allahabad, and their official reports and correspondence with the higher authorities will be addressed to the Sanitary Commissioner for submission to Government.

VIII.—Deputy Sanitary Commissioners are to impress on all subordinates of the department the necessity of mastering the more important principles of sanitation and hygiene, so as to be able to assist Deputy Sanitary Commissioners in this portion of their work. When the manual now in course of preparation is issued, it will be incumbent on all subordinates (down to and including vaccinators) to qualify in the elementary rules of the above subjects ; and preference will be given, as regards pay and promotion, to such as qualify first and prove themselves efficient aids in sanitary work.

Vaccination. Dismissal or reduction of District Superintendent and Deputy Superintendents of—

G.-O's. 331, dated 12th May, 1880, and 709, dated 20th November, 1880.

THE dismissal or reduction of a District Superintendent or Deputy Superintendent of Vaccination requires the confirmation of the Superintendent-General. A Deputy Superintendent cannot be dismissed or reduced without the sanction of Government.

VILLAGE AND TOWN SANITATION.

Duties of Civil Surgeons as health officers of districts.
Circular No. 53A., dated 8th October, 1867 (General).

CIVIL SURGEONS are *ex officio* the health officers of the districts to which they are attached.

It is the duty of the Civil Surgeon in this capacity to keep himself informed of the condition of the district under his charge, and specially of the chief towns in it, in regard to healthiness; to ascertain the causes which may be operating unfavourably on it; to point them out to the Magistrate, and to advise what steps should be taken for their removal. He should also suggest any improvements in drainage, conservancy, &c., which he considers would tend to promote the healthiness of the population, and in fact generally be sanitary adviser to the district officer.

When visiting the branch dispensaries in their districts, Civil Surgeons will always embrace the opportunity of visiting and inspecting any towns and villages on their way or which may be within a convenient distance.

Village reports.
Circular No. 7A., dated 14th June 1872 (General).

DISTRICT officers and their staff are expected to interest themselves in the sanitation of their districts, and to avail themselves of every opportunity of impressing the benefits of cleanliness on the people. And whenever there is anything of interest to bring to notice, either of progress in sanitation or of towns and tracts specially requiring drainage or other improvement, the Government will be glad to receive a report on the subject.

Sanitation. General principles of—
No. 221, dated 5th August, 1879.

Extract from the proceedings of the Government of India in the Home, Revenue, and Agricultural Department (Sanitary),—Simla, the July, 1879.

THE characteristics, physical and social, of the several provinces of India differ widely; and it would not be possible to lay down broadly that the zemindar or village proprietor is bound to provide and maintain sufficient tanks or wells for the villagers, to keep the village site in a sanitary condition, and to improve the ventilation of the village. In some large provinces of India there is no such person as the village zemindar or proprietor; while in other provices it would be impossible for the personage who in some degree corresponds to the squire of an English village to undertake these duties.

2. The memorandum suggests that the local authorities in India must decide as to the legislative and administrative measures which should be taken to enforce the principles now laid down. So far, however, as municipal towns are concerned, the existing laws on the subject, if properly enforced, would appear to suffice; and for most towns sufficient rules have been framed under those laws. In towns action is being taken, with varying success, in the directions indicated in paragraph 10 of the Army Sanitary Commission's Memorandum; but funds do not permit of all that is

needed being done at once or in a short time. The memorandum, however, contains many practical suggestions of great value, and copies should be furnished to all municipal towns in order to assist the municipal bodies in initiating and directing measures of conservancy.

3. As to village conservancy, it will be necessary to trust to the gradual improvement of village arrangements by the people themselves, as they make progress in education, in the appreciation of sanitary measures and in wealth. It is questionable whether active police interference in such matters in rural tracts would be productive of much good, while such interference would certainly involve risk of oppression. The vaccination establishments which are now being distributed throughout the country can gradually, and in the course of years, help the people to accomplish much sanitary improvement. When simple sanitary principles and rules are universally taught, as, it is hoped, will soon be the case in schools, a generation may grow up who, at any rate, will know the village improvements which are desirable and the reasons why they are desirable. For the present, the Government of India would not advocate stringent legislative or administrative measures for enforcing village sanitary reforms, which would not be understood by the people. When, however, the sanitary condition and healthfulness of towns have been generally brought up to a fair standard, and when the objects of sanitary reform are more generally understood, it may be time to initiate stringent legislative or other measures for enforcing sanitary principles in the interior. Until that time, precepts and advice from Government officials of all departments and ranks, with occasional help from such local funds as may be available, should be directed to—

(*a*) improving and keeping clean the sources of water-supply in villages;

(*b*) systematizing and rendering, as far as possible, innocuous the national habit whereby villagers of all ages and ranks resort to the fields to obey the calls of nature;

(*c*) gradually improving the surface drainage of village sites.

EXTRACT FROM MEMORANDUM OF THE ARMY SANITARY COMMISSION ON THE PRACTICAL APPLICATION OF SANITARY PRINCIPLES TO THE SMALLER CLASS OF TOWNS AND VILLAGES IN INDIA.

I.—PRACTICAL HINTS FOR THE SANITARY IMPROVEMENT OF THE SMALLER MUNICIPAL TOWNS IN INDIA.

IN the larger cities and towns in India, employing their own engineers and officers of health, the foundation of sanitary improvement must be laid in works of domestic sewerage and drainage, in water-supply brought from a distance, in surface levelling, paving and cleansing, and in surface drainage. These, together with opening up new thoroughfares, tree-planting and improved house

construction, where sufficient funds are available, will improve the general health and mitigate or prevent outbreaks of epidemic disease in all the larger groups of population. They are not only the most effectual measures which can be adopted for these objects, but for large dense populations they are in the end the cheapest.

In the smaller municipalities the chief difficulty that lies in the way of adopting them is that where there are a few thousand people, most of whom are of the poorer classes, funds are limited, and there is no local source from which the capital sums required for the execution of permanent works can be drawn, at least at present. Although public health measures to be executed mainly by hand labor may be more costly than the current outlay for permanent works, still much may be done among small populations by the proper application of limited income; and the object of the present paper is to point out, as far as it may be practicable to do so, the chief directions in which limited local expenditure may be applied to effect this object. But the nature and extent of legislative and administrative measures and authorities required to give practical effect to the principles embodied in the following paragraphs, whether for small municipal towns or villages, must be left solely to the authorities in India.

2. In all municipalities the two primary means of preventing outbursts of disease are strict attention to domestic cleanliness and the protection of water-sources.

There is every reason for suspecting that the chief disease causes in all Indian towns are to be found within the walls which enclose the compounds and houses.

These houses, from being enclosed within walls, have no proper ventilation, and the rooms are so dark as sometimes to require a lamp day and night.

In some parts of India it is the practice to cover in the entire courtyard, so that foul exhalations are prevented from escaping into the air. In such cases ventilation of the court as well as of the houses is required. The huts of the poor have generally no enclosure walls and have one door to the hut; they have hence more light and air.

3. The privies in all these houses are described as being "made of wells in which the dirt accumulates for years."

There cannot be a doubt that the well-water under such circumstances is liable to constant pollution by infiltration of liquid filth from the privy, and also by foul surface washings from the yard, which is often in an exceedingly filthy state from the urine and dung of animals as well as of human beings.

Where houses have been long inhabited, the whole ground within the court walls under the sleeping rooms, from which the well draws most of its water, is fouled, and the inhabitants are

exposed to all the consequences of living on foul ground, breathing impure air, especially at night, and drinking unwholesome water.

The simplest way of avoiding these dangers would be by rebuilding the houses on new ground and adopting precautions to prevent the subsoil being polluted with filth. But as this cannot be done, the next best thing is to remedy the present evils as far as it may be practicable to do so.

4. The first step is obviously to prevent further pollution of the ground by cleansing and filling up all cess-pits and filth wells. In many instances it would be advantageous to dig up and remove the surface earth of the compounds and to replace it with fresh clean earth. Wherever means are available, the surface of the court or compound should be covered with paving, or some other hard impermeable material, such as rammed kankar, and drained by channels to the streets outside.

Where a durable material for surface paving cannot be obtained, the most efficient substitute would probably be found in fresh clay hard rammed, so as to form a hard impervious surface, to be renewed by clean material at short intervals.

No cattle should ever be kept in small compounds. Besides the constant danger to health inseparable from this practice, it insures rapid pollution of the subsoil, augments the difficulty of cleansing, and fouls the well-water.

5. Where the cess-pit has been close to the house well, it would be better to fill the well up with clean earth and dig another as far as possible from the site of the cess-pit. All new wells should be cased outside with clay or cement, or with concrete, to a sufficient depth to cut off the surface and subsoil water from the well.

The well is dug and built up in the usual way, but when it comes within 8 or 10 feet of the surface, the tube must be coated outside with puddle or concrete, to cut off the upper portion of the water. The tube of the well should be carried two feet above the ground level and covered with a roof; the ground round the well should also be coated with concrete and sloped away from the well to open channels. With these precautions, which are not difficult to take and not costly, any well within a compound, except in very foul ground, would yield wholesome water.

6. The abolition of well or cess-pit privies being absolutely necessary before the water for domestic use can be safe, the only principle that can be adopted in their stead is that of continuous daily cleansing and removal of all house filth and refuse of food, &c. The floor of the privy should be paved or covered with concrete or asphalte, and a moveable vessel placed upon it, to be daily removed and emptied by sweepers with or without the use of dry earth. There is absolutely no other safe plan except daily removal. If from any local cause daily removal cannot be carried out, then it may be suggested that the municipal authority should construct

groups of privies with private keys for the use of families, and that all conveniences of the kind within private compounds should at the same time be abolished. The whole surface of the compound should be kept clean day by day.

7. As much of the fever from which the people suffer is due to sleeping on the ground, no greater improvement could be introduced by the municipality than inducing the people to use beds raised above the ground-level.

Were these simple improvements carried out in the smaller municipal towns, there would be considerable improvement in the public health so far as the houses are concerned.

They may be summarised as follows :—

(1) Abolishing all cess-pits and privy-wells, filling them up with clean earth, and substituting for them vessels to be emptied daily, or public privies to be provided as suggested above ; all other privy arrangements to be imposed in the same way and everything removed daily.

(2) Removing all wells from the polluted ground near cess-pits, and digging new wells as far as possible from them, on the principles already stated ; old wells to be filled up.

(3) Removing cattle from house compounds, improving the surface, and maintaining strict cleanliness.

(4) Raising all beds and sleeping places above the ground-level.

(5) Where people resort to the fields for natural purposes, provision should be made for immediately covering the deposits with fresh earth, and certain limits should be distinctly marked by posts, within which no inhabitant should be permitted to obey the calls of nature.

8. Wherever the municipality has been able to provide pure water brought from a distance, it would be better to close all house wells or to discourage their use. In this way the house problem would be simplified.

9. The next most important class of sanitary improvements are those required for the surface of the town outside the houses, and have for their object surface cleanliness, surface drainage, filling up and levelling all hollows and water-holes not needed for supplying water for domestic purposes, or for bathing, or for watering animals, and removing animals and unwholesome trades beyond the outskirts of the population.

10. It will be seen that every one of these objects can be attained without outlay of capital. All that is required is labour and a suitable direction of it.

For instance, many municipal towns suffer in health from the presence in or near them of broken ground, holes with water in them, a larger number of tanks than is required for purposes of

water-supply, using the same tank for drinking, bathing, washing, and watering animals.

Where such disease causes are present, the following rules should be applied :—

(1) All holes or inequalities should be filled up and levelled.

(2) No tank used for supplying domestic water should ever be used for bathing or for watering animals. The number of tanks required for all the purposes of the town should be carefully decided, and then all others should be filled up, and the land, which is often of considerable value, should be turned to use.

(3) The margins of all tanks should be carefully formed and paved or covered with grass. Suitable places should be provided for drawing water, not directly from the tank, which should be considered as only the water reservoir, but connected with it and made of masonry.

Wells sunk in clean ground at convenient places and protected as already described would supply tank-water naturally filtered, and probably there would be no objection to draw the water by iron buckets, chain, and windlass in a mixed community.

The municipality should take steps for the protection of all tanks and public wells. This is indeed one of their most important duties. There should always be a separate water-supply provided for low-caste people.

(4) At present the only kind of drainage suitable for small towns is open surface drainage carried along lanes and streets to some convenient outlet.

All covered drains should be avoided. The surfaces of lanes and streets should be graded so as to allow rain-water to pass readily to the surface drain, and the drain should have a shallow water-tight section.

The material should be the best and cheapest to be obtained on the spot. Cut stone or concrete or asphalte might be used, or masonry or close-fitting vitrified brick ; but in any case it is absolutely necessary that the channel should itself be laid true, have a sufficient fall, and that all the joints should be water-tight. Open cuts in the earth are of no use, but are on the contrary to be avoided, as leading to a damp unwholesome state of the subsoil.

(5) Where lanes or roadways have a considerable fall, the strong currents produced by tropical rains are apt to injure or even to ruin the side drains. This may be avoided by constructing the drains with steps to break the current.

Surfaces of roads and lanes must, as everywhere, be made of the hardest and cheapest material available. The essential points in small town and village road formation are that the gradients should be properly laid out to drain the road to the side gutters, and that the surface should be carefully kept in repair. Little labour would be required for this purpose in comparison with the

outlay necessary for reinstating the road after it has been half ruined by rain and traffic.

Shallow saucer-sectioned surface drains can be kept clean by sweeping or by throwing water into them. With due care in cleansing with fresh water there would be no risk in allowing water used by household for washing and bathing to run into the surface drains.

The surface drains should discharge their contents into open impervious shallow surface sewers, by which the water could be conveyed to a distance from the town and used at once for irrigating land, and so be finally disposed of.

All household and town impurities are best made use of by being applied to agricultural purposes, and dung-heaps near the town should be avoided.

(6) The general health of small towns may be much improved by removing all useless jungle, by lopping the lower branches of trees so as to improve the external ventilation, and by planting trees on wet or damp ground within or near the town, a measure which dries the ground and purifies the air. Tree-planting along the public roads is also beneficial to health.

(7) Another general town improvement of much importance is the removal of all ruinous dwellings and levelling their sites.

(8) Any foul unwholesome surfaces of ground within the town can readily be improved by covering the area with a few inches of clean earth, which is by far the best disinfectant to use.

11. As already stated, none of the measures proposed above need be expensive. All the materials and labour required are on the spot, and most of the work could be done by the inhabitants of houses themselves ; and they ought to be required either to do what is necessary or to pay for the doing of it, on the well-understood principle that an unhealthy house is not only dangerous to its own inmates, but to its neighbours and to the town generally.

If municipalities in small towns see that these measures are carried out to the greatest practicable extent with the means at their disposal, they may confidently expect improved health and less liability to epidemic diseases.

12. But when cholera or fever, or any other epidemic, attacks a town, another duty is placed on the municipal authorities. In a small population there ought to be no difficulty in discovering the houses in which there have been cases of cholera, fever, small-pox, &c., and whenever it comes to the knowledge of the municipal authorities that the inmates of particular houses have been attacked, immediate inquiry should be made into the sanitary state of the house. It is not safe during epidemics to stir up filth or foul ground, but there is one measure which can be taken with perfect safety—namely, to remove all animals out of the house or

compound, and to cover all filth or foul ground, including cess-pits, with clean earth, and in every such case the house well should be closed and water brought from outside the town. These two measures—namely, providing good water and covering all foul matter with earth—can always be adopted with safety and advantage during epidemics; and if any other measures be considered necessary, it ought to be the removal of the people away from the affected house. When the disease has abated, the municipal authorities should proceed to improve the house and compound on the principles already mentioned.

Sanitation (Rural). No. 158, dated 18th June 1880.

THE following are the rules promulgated in Bánda on the subject of rural sanitation :—

"All the larger villages (those with a population of 1,000 souls and upwards) will be first taken in hand. The inhabitants will be informed, by proclamation made in the villages, that (1) all refuse and manure heaps must be kept either to the north or south, at a distance of at least 200 yards from the village; (2) that the sweepings, &c., of the houses and premises of the inhabitants should be taken to these heaps daily; (3) that no nuisances should be permitted within 200 yards of the village or within 20 yards of the village roads and paths; (4) that insanitary trades should not be carried on within the village limits; (5) that all drinking wells should be kept clean to ensure a supply of good and pure water.

"NOTE.—The limits within which nuisances are not to be permitted are to be marked off by earthen pillars, and the places where manure is to be kept and refuse thrown to be pointed out.

"The tahsíldars will arrange with the police officers within their jurisdiction to have at least 10 villages examined weekly, three of which the tahsíldar himself should inspect and report on; the remainder to be examined and reported on by the officers in charge of police-stations, and not by any of their subordinates. Reports to be submitted weekly by the police officers to the tahsíldar, who will submit them, together with their own reports, to the Magistrate in charge of the pargana. Villages with population under 1,000 will also be inspected as opportunity presents itself, and instances of exceptionally bad sanitation brought to notice.

"Lambardars and zemindars will be held personally responsible for the cleanliness of their villages and for the proper carrying out of the rules now promulgated. Cases of persistent neglect of these rules will be taken up criminally and punished under the Indian Penal Code. But I need scarcely impress on all officers concerned that, at first, great judgment and care must be exercised, so as not to unnecessarily annoy the people and render the precautions which are now being taken unpopular.

"This proceeding will be translated and copies sent to the Magistrates of parganas, to tahsíldars, and to the Superintendent of

Police, who will inform all police officers in charge of stations. Copies of the police officer's report should be sent to the Superintendent of Police direct, and he will be asked, whilst in camp, to make notes of the sanitary condition of all villages which fall under his observations. Magistrates of parganas will, as heretofore, inspect villages whilst on tour."

The above instructions must be enforced with much caution and discretion, and the strictest supervision is necessary. Great care should be taken that they are not allowed to become instruments of oppression and extortion in the hands of subordinate officials. Once a fair start is made and the rules are understood, the people fall naturally into the system, and eventually begin to take pride in the cleanliness of their villages and houses. Everything depends on the district officer's tact, discretion, and influence. The removal of rubbish-heaps, long grass, and old mud walls, where venomous snakes are usually found, are among the chief points to which the attention of the people should be directed.

SUPPLEMENTARY ORDERS.

Mortuary Registration in Cantonments—
G. O. No. 198, dated 16th November, 1881.

THE returns of births, deaths, and marriages in cantonments should be sent to the Local Sanitary Commissioner of the province, by whom all necessary information will be communicated to the Sanitary Commissioner with the Government of India.

No. XII.

MEDICAL DEPARTMENT.

No. XII.—MEDICAL DEPT.

DISPENSARIES.

Dispensaries. Management of and grants-in-aid to—
Circular No. 17A., dated 9th June, 1864.

In the case of all new dispensaries for which grants may for the first time be solicited, it is necessary to show that the conditions* prescribed below have been fulfilled.

All sudder dispensaries—that is, dispensaries at a station where the Superintendent is the Civil Surgeon or Assistant Surgeon—will be divided into two classes: Class 1st will comprise those dispensaries where there is a guaranteed local income of at least Rs. 70 per mensem, and where the population of the city or district adjacent and the number of cases treated are such as to show that a 1st class dispensary is necessary. By local income is meant any source of revenue, such as subscriptions or interest from vested funds, &c.; in short, any funds that cannot with justice be diverted to any other purpose. Nazul funds are not necessarily such.

The total monthly expenditure of such a dispensary with these demands upon it may be put down at Rs. 216, and will be thus accounted for:—

	Rs.	Rs.
Civil Assistant Surgeon	30	
Sub-Assistant Surgeon	100	
One compounder	8	
One dresser	8	
		146
SUBORDINATE ESTABLISHMENT.		
Cook	5	
Bhisti	5	
Bearer	5	
Sweeper and leechman	5	
Bazar medicines	20	
Dieting in-door patients	20	
Contingencies	10	
		70
Total ...		216

The Rs. 146 will be defrayed by Government on the condition that the Rs. 70 is forthcoming from local sources as above described.

The 2nd class sudder dispensaries must have a local income of at least Rs. 45 per mensem.

*Note.—These rules do not apply to Oudh. In that province, allotments made by committees from local rates are held to be "local income" in the sense of the rules, and considered sufficient *per se* to justify grant-in-aid from the State in cases where the circumstances otherwise seem to warrant the establishment of a dispensary (G. O. No 425, dated 31h July, 1880.)

The total monthly expenditure of any one of these dispensaries is not to exceed the following scale :—

	Rs.	Rs.
Civil assistant-surgeon	30	
Native doctor	40	
One compounder	6	
		76
Subordinate establishment as in 1st class ...	20	
Bazar medicines	10	
Dieting in-door patients	10	
Contingencies	5	
		45
Total ...		121

Here, as before, the Government grant of Rs. 76 per mensem will be conditional on local subscriptions of Rs. 45 per mensem.

Vaccinators have been purposely omitted from both classes of dispensaries, as dispensary vaccination has been abolished.

As regards branch dispensaries where they have been already established and where the first two of Mr. Thomason's conditions have been fulfilled, two classes will similarly be formed. The first class will contain institutions where there is a guaranteed local income of Rs. 25 per mensem, and where the population of the town or locality and the unhealthiness of the neighbourhood will show that a 1st class branch dispensary is necessary. The establishment and total cost of such a dispensary will be as follows :—

	Rs.	Rs.
Native doctor	30	
		30
Compounder	6	
Bazar medicines	7	
Contingencies	10	
Bhisti and sweeper	2	
		25
Total ...		55

Contingencies have been placed high because there is no allowance for dieting in-door patients. At a small branch institution in-door patients should seldom be received. There is rarely accommodation for them, and there can be no check on the native doctor's account for them. Any case that should be taken in should be forwarded to the sudder dispensary to be treated there. Where, therefore, in-door patients are received, the Rs. 10 might be expended in Rs. 5 for them and Rs. 5 for contingencies ; where they are not, in Rs. 5 for contingencies and Rs. 5 for forwarding cases to the sudder dispensaries. For a rupee a month each the village bhisti and sweeper will gladly give their services for an hour or two every day at the dispensary.

The remaining branch dispensaries will form the 2nd class. Here the establishment and the total monthly cost should not exceed the following scale :—

		Rs.	Rs.
Native doctor		20	
		—	20
Bazar medicines		5	
Contingencies		5	
Bhisti and sweeper		2	
		—	12
Total ...			32

There may be one or two variations in the above charges. For instance, the allowance of the Superintendent of the Allahabad dispensary is Rs. 100 per mensem, and not Rs. 30. The exact origin of this allowance cannot be traced, in consequence of the destruction of the records of this office. It seems probable that the dispensary at Allahabad was originally called the "Pilgrims' Hospital," and the cost of it charged to the collections from the pilgrims' tax. The allowance should be continued during the service of the present incumbent, the excess charge of Rs. 70 being defrayed from the Magh Mela collections. A variation will also be caused by the Sub-Assistant Surgeons attached to 1st class sudder dispensaries drawing the higher pay of their rank. The extra charge will of course be borne by Government. Native doctors who have attained a fair knowledge of English and have passed the prescribed examination can claim Rs. 5 a month extra. This will also be borne by Government. These variations will not cause any material change in the total cost.

There are two dispensaries which His Honor thinks should be exceptionally treated, and other similar cases may subsequently arise. These are situated at Káládhungi in Kumaun and at Bárah in Allahabad, where from local causes there is an enormous amount of sickness, and the resident population are so miserably poverty-stricken that, for the present at all events, these dispensaries should still be permitted to receive their allowances independent of any other income. But these exceptions will not be considered a precedent unless similar circumstances can be shown.

Such being the division of dispensaries, a few general rules are laid down for their working. A 2nd class dispensary should be able to raise itself into the 1st class if for two years the annual dispensary reports show that the guaranteed annual income has risen to the requirements of the 1st class, and the population and the salubrity or otherwise of the neighbourhood are such as to render a 1st class institution necessary, when the high allowance from Government can be given. Similarly any 1st class dispensary, with regard to which it is proved that the local income for two years has diminished without proper cause, will be treated as a 2nd

class dispensary. If for two years it again sinks below the 2nd standard, it will be evident that it is not appreciated, and the Government allowance will be altogether withdrawn ; but if the income of the 2nd standard be again forthcoming, Government may consider an application for its re-establishment. The decision of Government on all these points will be communicated in the annual reports.

As regards the management of sudder dispensaries, the committee will consist, as hitherto, of the Commissioner, the Judge, the Magistrate, the Joint and Assistant Magistrate, the Deputy Collector, and as many native gentlemen as may be thought advisable ; the Civil Surgeon being the Secretary. If possible, a branch dispensary should similarly have its local committee composed of the principal subscribers ; the native doctor being Secretary. This sub-committee should report their proceedings to the committee at the sudder station. Both the committee and the sub-committee will have the entire management of the local funds, and the charges upon them ; the proceedings of the latter being subject to the approval of the sudder committee. No hard-and-fast rule can be laid down as to the number of meetings that should be held in the year, but it is not obvious how the business of the year can ordinarily be successfully carried on with less than four meetings—one every quarter.

G. O. No. 18A., dated 13th October, 1880.

The dispensary committee should economize their funds to the utmost, as ordinary repairs must be defrayed from this source. They may increase or diminish their establishments to any extent, consistent of course with their funds, and with maintaining the efficiency of the institution, but no appropriation of the vested capital on any account will be allowed without the special sanction of Government. Extensive repairs, when requisite, will be put in the hands of the Department of Public Works, and the cost defrayed from the vested or reserve funds of the institution under the rules of that department. Thus the contingent bill of each dispensary, instead of being in its present form, will show the class of the dispensary and the officers attached to it. It will not contain, as now, other headings, and therefore its countersignature by the Deputy Inspector-General of Hospitals for the division will be dispensed with. There will be no saving from the Government grant ; the Superintendent will only draw for the establishment actually employed, and any vacancy, temporary or permanent, must, as in other offices, be at once reported to the Civil Paymaster. The contingent bills of branch dispensaries will be in the same form, and will be forwarded, as now, through the Superintendent of the sudder dispensary. Thus no other charges but those on account of the establishment authorized by the Government will be audited by the Civil Paymaster ; but all other expenditure will, as before stated, be scrutinized and checked by the inspecting officers, and an annual report submitted by them for the information of Government.

The accounts of the sudder dispensary will be kept separately from those of each of the branches, and no transfer of the funds of the one will be made to the other, except on any emergency which should be reported. Each institution, whether large or small, must stand or fall upon its own resources. There may be occasions when it may be found necessary for the parent dispensary to aid the branch, but the sanction of the committee should first be obtained and the proceedings reported for the information of the Government.

Chaukidari fund. Contribution from—is not "local income."
G. O. No 765A., dated 9th November, 1874.

THE principle of the present rules is that Government will only aid a dispensary where there is substantial evidence that it is wanted and appreciated by the people, such evidence consisting in their paying part of the expenses. This evidence is not given when the Magistrate undertakes to provide a part of the expenditure out of taxation levied under Act XX. of 1856. Government has indeed made a concession in allowing municipal contributions to count as local subscriptions; and this, though doubtful, is justified by the hypothesis that the committee manage the funds and can devote them to what public purpose they think most important, and that they, as representatives of the tax-payers, show by subscribing to a dispensary that they think it important and useful, but beyond this the Lieutenant-Governor cannot go.

Dispensaries. Duties of Commissioners in respect of—
Circular No. 16A., dated 28th February, 1865 (Genl.)

THE duties and responsibilities of Commissioners so far as regards dispensaries are in no way altered by the appointment of the Surgeon-General, but all questions concerning dispensaries in which a reference to Government becomes necessary should be forwarded by Commissioners through the Surgeon-General.

Dispensaries. Contingent bills of—
Circular No. 16A., dated 16th September, 1872.

SUPERINTENDENTS of dispensaries should submit their dispensary monthly contingent bills to the Surgeon-General punctually on or before the 15th of each month.

Dispensaries. Inspection of—by district civil officers.
Circular No. 25A., dated 19th October, 1874.

CIVIL OFFICERS should inspect dispensaries and examine the registers on their tours. Magistrates should not only do so themselves, but also employ their subordinates as opportunity offers upon this duty.

Branch Dispensaries—Inspection of—
G. O. No. 574A., dated 16th August, 1877.

THE general rule for the inspection of outlying dispensaries should be—one visit in each of the four periods as marginally noted. Within these limits it should be left to the Civil Surgeon to decide when to make his visit, so that regular and efficient supervision may be secured. Any variation from these quarterly periods should be explained by the Civil Surgeon in submitting his bill for travelling expenses.

January to March.
April to June.
July to September.
October to December.

Correspondence.
G. O. No. 837, dated 25th September, 1873.

THE proper course of correspondence is for the Civil Surgeon, who is Secretary to the dispensary committee, to act in all matters connected with the dispensaries as the organ of the committee: his letters should be addressed to the Surgeon-General and should pass through the Magistrate's and Commissioner's offices under a flying docket, just as the correspondence of the District Superintendent with the Inspector-General of Police does. The replies of the Surgeon-General should, as a rule, be communicated to the Civil Surgeon through the same channels.

Police Hospitals. Allowance for the purchase of country medicines, &c.
G. O. No 768A., dated the 27th August, 1878.

A FIXED maximum monthly allowance of Rs. 4 is sanctioned for each police hospital in Oudh for the purchase of country medicines and for other contingencies. For the Lucknow district police hospital a special allowance of Rs. 5 a month is sanctioned.

HOSPITAL ASSISTANTS.

India's Resolution No. 16, dated 9th January, 1878.

THE Subordinate Medical Service has been divided into two distinct branches—one for military and the other for civil employ.

The military branch will consist of so many of the hospital assistants as are required for military hospitals with a reserve of 25 per cent. on that strength. The assistants forming this reserve, when not required for military duty, may be employed in the Civil Department, but under such circumstances they will only be lent to the Local Government or Administration for the time being; they will continue to receive from the Civil Department their military rate of pay with any special allowances attached to independent and important charges and any personal allowances for exceptional good service, and will be always in readiness for immediate transfer to military work whenever their services may be needed. The list of military assistants will be kept by the Surgeon-General of the Indian Medical Department, and the establishment will be preserved at the required strength by filling up the requisite number of vacancies annually under the same system as that now in force. The Surgeon-General will also regulate the distribution of the reserve among the various Local Governments.

The civil hospital assistants will constitute a separate class in each province sufficient for the entire civil medical work of that province. The list of the civil hospital assistants belonging to each province will be kept by the Local Government or Administration. The conditions of service will be as follow :—

1st.—Civil hospital assistants will not be asked to serve out of the province for which they elect.

2nd.—They will be held liable for military duty with regiments serving in the province to which they belong in the event of necessity arising for withdrawing the military hospital assistants from such regiments.

3rd.—The civil scale of pay shall be as follows:—

	Without English qualification.	With English qualification.
	Per mensem.	Per mensem.
	Rs.	Rs.
First class, above fourteen years' service ...	35	55
Second class, above seven years' service ...	25	35
Third class, under seven years' service ...	20	25

In addition to the above scale of pay special allowances of from Rs. 10 to Rs. 25 will be granted to hospital assistants for independent or other charges of more than ordinary importance, or when local circumstances, such as reputed unhealthiness or dearness of provisions, may give just grounds for increasing the emoluments of a particular charge. Local Governments and Administrations will decide to what charges and appointments within their respective provinces special allowances shall be attached and the amount in each case. Special personal allowances may also, on the recommendation of the Deputy Surgeon-General of the Circle, be granted for exceptionally good service.

Civil hospital assistants, when employed solely on military duties, will receive pay according to the military scale and when a civil hospital assistant is called upon to perform a military duty in addition to his own proper work, he will be entitled to an extra allowance of Rs. 15 a month for a regiment, Rs. 10 for a wing of a regiment, a lock hospital or station staff hospital, and Rs. 5 a month for any detachment less than a wing.

When a hospital assistant attached to a dispensary, jail, or other institution, is appointed to an additional charge, such as a lock-up or a police hospital or normal school, he will be entitled to an extra allowance of Rs. 10 per mensem.

A hospital assistant attached to a survey party or other similar charge will be entitled to a travelling allowance proportionate to that drawn by other subordinate officers of the same party.

Note.—The "extra allowance of Rs. 10 per mensem when a hospital assistant is attached to a dispensary, jail, or other institution, is appointed to an additional charge, such as a lock-up or a police hospital or normal school," should not be passed without the express sanction of Government. This will be accorded only when the extra duty occasioned by taking charge of two institutions causes such an increase of work and responsibility as entitles to extra remuneration. In certain cases work of a double charge is not more than sufficient employment ordinarily for one man, and

G. O. No. 697A., dated 8th August, 1878.

each case will therefore be decided on its merits by His Honor the Lieutenant-Governor and Chief Commissioner.

Civil hospital assistants will be eligible for pension under the rules of the Civil Pension Code.

All vacancies in the local civil hospital establishment will be filled up by the Local Government or Administration. Medical schools should be utilized, as far as possible, to meet all local requirements. Where, either owing to the want of a medical school or to the paucity of pupils attending it, a sufficient supply cannot be obtained in the province, arrangements should be made with other Local Governments to provide the requisite number.

In regard to the system of education followed at the different medical schools, Local Governments and Administrations may form their own plans; but in order to secure uniformity as far as possible, the Government of India should be kept informed of the prescribed curriculum and of any changes made in it.

Extra Native Doctors.
No. 583, dated 2nd May, 1879.

In the event of extra native doctors being required for emergent duty, when the Civil Surgeon at the head-quarters station or in the district where they are to be employed is unable to supply them, application should be made by letter or telegram (according to urgency) to the Surgeon-General with the Government, North-Western Provinces and Oudh, who will make the necessary arrangements.

Hospital Assistants. Suspension of Civil—
No. 1210, dated 11th December, 1879.

Whenever it is considered necessary by local officers to suspend a civil hospital assistant, the approval of the Magistrate of the district must first be obtained. Any order directing such suspension should be immediately reported to the Surgeon-General, North-Western Provinces and Oudh.

Hospital Assistants (Civil) Examination of—
No. 717, dated 16th June, 1879, and No. 1006, dated 18th September, 1879.

The following rules for the examination for promotion to the next higher grade of civil hospital assistants who have completed seven and fourteen years' service, have been temporarily approved by His Honor the Lieutenant-Governor and Chief Commissioner :—

1. Committees composed as under will assemble at Agra, Allahabad, Bareilly, Benares, Fatehgarh, Lucknow, and Meerut, on 15th April and 15th October, for examination for promotion to the next higher grade of civil hospital assistants who have completed seven and fourteen years' service :—

The Civil Surgeon,
The Superintendent, Central Prison,
The Assistant Surgeon ;

the senior officer to preside.

2. Hospital assistants appearing before the committee should present to the President certificates from their immediate superior officers showing their conduct and professional character.

3. The President will submit to the Surgeon-General with Government, North-Western Provinces and Oudh, Lucknow, the result of the examination in Indian Medical Department Form No. 28, printed at page 44, quarterly sheets of Circulars and General Orders, 1878, together with the certificates that have been submitted.

4. The Surgeon-General will report to Government, for publication in the *North-Western Provinces and Oudh Gazette*, the names of the hospital assistants found qualified for promotion.

English. Qualification in—for promotion.
G. G. O. No. 945 of 1868.

THE qualification in the English language which will entitle hospital assistants and passed medical pupils to the increased rates of pay is as follows:—

I. The ability to read fluently and intelligently ordinary English prose—for instance a page of any standard History of England or India.

II. A fair knowledge of orthography and the ability to write from dictation with a reasonable amount of correctness.

III. A competent knowledge of simple arithmetic as far as the rule-of-three.

IV. The ability to read and write English prescriptions intelligently.

The qualification of unpassed pupils must be judged of by the medical officers under whom they are placed, and should be such as to afford the prospect of their being qualified as above on passing their professional examination.

The admission to a hospital assistant of the increased rate of pay after seven years' service, and again to a 1st class assistant of that after fourteen years' service, can only be sanctioned on the certificate of the medical officer under whom the candidate may be serving that he has not only maintained his previous knowledge, but also made fair progress in his acquaintance with the English language.

MEDICAL OFFICERS.

Medical officer. Allowances of—while on professional visits to out-stations.

Circular No. X., dated 4th November, 1844 (Financial).

CIVIL Assistant Surgeons in the North-Western Provinces are required to visit out-stations four times in the year, and are authorized to draw a travelling allowance of eight annas per mile and a deputation allowance of Rs. 5 per diem for the period of their absence from their own station. The period of absence allowed is one day for each journey not exceeding 40 miles, both going and returning, and at the same rate for longer journeys, together with one week for remaining at the out-station visited. Extra visits above the four now determined on require the special sanction of Government. The charge at the above rate is to be included in the Magistrate's contingent bill. The nearest Assistant Surgeons will be considered liable to be called upon.

Rules regarding medical attendance on all officers and their establishments employed in the interior of districts.

Notification No. 4918, dated 6th October, 1848 (Revenue).

THE following rules relate to medical attendance on officers and their establishments employed in the interior of districts on civil duties, such as the conduct of surveys and the construction of roads, canals, &c.:—

The Surgeon or Assistant Surgeon in charge of the civil station of the district in which the parties are employed is bound to render medical attendance to them whenever called upon to do so.

In the event of the medical officer being required to visit a party at a distance from the station, he will be entitled to draw eight annas per mile as travelling allowance and Rs. 5 per diem during the period of such necessary absence from the sudder station.

When any persons on such establishments are received into hospital, the Civil Surgeon will be entitled to draw three annas per diem for each person.

The allowances due under the abovementioned rules should be drawn for in the contingent bill of the establishment in behalf of which the charge is incurred.

All officers of the army attached to such establishments as are herein mentioned, whenever residing within the limits of military cantonments, will be attended by the Staff Surgeon of the station.

The above rules will be superseded whenever the establishments of the nature above stated are of such magnitude as to require special provision for the medical attendance upon them.

Medical attendance—Persons entitled to gratuitious—

India's No. 632, dated 23rd December, 1880, and enclosures.

GOVERNMENT servants, during their actual tenure of office, and no other persons, are entitled to the benefit of free medical attendance, and existing rules do not extend the privilege to Government pensioners; but European military pensioners, who have been pensioned directly from military service and who reside outside cantonments, should be considered entitled to gratuitous medical attendance, both for themselves aud their families, from the Civil Surgeons of their respective stations, the privilege not being applicable to any persons drawing a civil pension, or who have received

a gratuity for service in the Civil Department, or to pensioned commissioned officers.

Medicines to officers in Government service. Gratuitous supply of—
No. 264, dated April, 23rd 1880.

MEDICINES should be given from a charitable dispensary only to *bonâ-fide* patients of the dispensary and to menial or inferior servants of Government to whom the Civil Surgeon does not give from his supply.

Medicines should not be given to any person (not being a dispensary patient) not in Government service if there is a druggist's shop in the station at which medicines can be procured of good quality and at reasonable rates. If there is no such shop, the Civil Surgeon may be authorized to supply medicines from his official store on payment of the value at cost price.

All Government officials and their families enjoy the privilege of gratuitous supply; but at places where there are good shops and where the charges are reasonable, Civil Surgeons should do what they can to induce patients who are able to pay to resort to those shops instead of to the official stock.

Medical attendance to which uncovenanted officers are entitled.
G. G. O. No. 3987, dated 31st August, 1869.

CIVIL SURGEONS should attend personally all uncovenanted officers living at the headquarters station of the district whose appointments are notified in the official Gazette by the Government of India or by any Local Government or Administration.

In any station where there is an apothecary, sub-assistant surgeon, or hospital assistant, the duties of such officers should be to attend at their own residences the upper subordinate grades of Government servants, including clerks whose appointments are not gazetted.

As regards Government servants of inferior grades, dispensaries and general or civil hospitals are provided for them at most stations. The servants of Government employés should also be treated at those dispensaries or hospitals.

In all cases, however, of emergency or great danger or difficulty the attendance of the Civil Surgeon should be given when applied for by the subordinate medical attendant.

G. G. O. No. 2999, dated 26th August, 1870 (Financial).

Government servants who have been engaged by the Right Hon'ble the Secretary of State under covenant, on the condition, among others, that they are to receive medical aid and medicines at the Government expense, shall, in case of need, be supplied with medicines from the Government hospital nearest to their respective residences.

G. G. O. No. 2067, dated 8th July, 1877 (Financial).

The Government cannot undertake to reimburse to a public servant who is entitled to the gratuitous attendance of a Government medical officer or to medicines from a Government dispensary, fees which he may have occasion to pay to a medical practitioner not in the public service, or the cost of medicines which he may purchase privately.

Medical officers. Remuneration of—for professional attendance on the families of public servants.

Notification No. 409, dated 24th November, 1857 (General).

MEDICAL officers in the service of the Government are, as a general rule, entitled to remuneration for professional attendance on the families of those public servants whom they are bound to attend gratuitously. An exception is made in the case of the families of military officers, staff or regimental, and of chaplains and assistant chaplains; but this exception does not include the families of commissioned military officers in civil employment.

The amount of remuneration for attendance on the families of public servants is left to private adjustment, and the conduct of any medical officer who makes a demand which under the circumstances of the case shall appear to the Government to be excessive will be noticed as it deserves.

Promotion of Assistant Surgeons.

Circular No. 38A., dated 21st September, 1866 (General).

WITH respect to medical officers who entered the service after January, 1860, clause III. of the royal warrant, which requires a service of two years in or with a regiment before an Assistant Surgeon can be promoted to the rank of Surgeon, is strictly enforced.

Assistant Surgeons. Rules as to promotion leave, &c., of—

India's No. $\frac{11}{419\text{-}28}$, dated 31st August, 1881.

Assistant Surgeons belonging to the Provincial list are under the orders of the Local Government in respect to all matters excepting resignations and dismissals, recommendations regarding which should be submitted by the Local Government to the Home Department for the orders of the Government of India.

Assistant Surgeons on the Imperial or Supernumerary list (*i.e.*, those who have not been provincialised) are in all matters, except those connected with their temporary employment under a Local Government, under the orders of the Government of India; and all questions regarding them, with the above exception, should be referred by the local Surgeon-General to the Surgeon-General with the Government of India.

Assistant Surgeons. Resignation or transfer of——to other Provinces.

Government of India No. 275, dated 24th May 1881.

IN the event of the resignation of an Assistant Surgeon being accepted, the fact will be notified by the Surgeon-General with the Government of India in Part II. of the *Gazette of India*.

Transfers of Assistant Surgeons to other provinces should not be made without the sanction of the Government of India.

Testimonials of character to native medical students proceeding to England.

Secretary of State's despatch No. 142, dated 16th May, 1878.

SEVERAL instances having recently occurred among the native medical students proceeding to England to compete for appointments in Her Majesty's Indian Medical Service, of candidates who were unable to procure testimonials of character in accordance with the regulations for examinations for that service, *i.e.*, certificates "from a Magistrate or minister of the religious denomination to which the candidate belongs, who has personally known him for at least the two years preceding the date of his application," I have to request that you will cause the attention of the authorities in the various colleges in your Government to be drawn to this regulation, and the necessity of intending candidates complying with it, as far as possible, by obtaining certificates of character of a date immediately preceding their departure from India.

MEDICAL SCHOOLS.

Agra Medical School. Rules for admission.
No. 915A., dated 27th September, 1878.

RULES FOR THE ADMISSION INTO THE AGRA MEDICAL SCHOOL OF CANDIDATES FOR THE GRADE OF CIVIL HOSPITAL ASSISTANT UNDER THE GOVERNMENT OF THE NORTH-WESTERN PROVINCES AND OUDH.

1. Candidates must not be under sixteen or over twenty-one years of age.

2. They must be of respectable parentage.

3. They must possess a certificate showing that they have passed either* the middle class Anglo-vernacular or a *modified*† Anglo-vernacular examination, regarding which particulars will be found in the appendix to these rules.

*This certificate must show the number of marks gained for each subject of examination.

†This examination has been especially instituted for candidates for admission into the Agra Medical School.

Candidates who prefer it, or who may have been prevented from appearing at the Anglo-vernacular examination held at sudder stations throughout the North-Western Provinces and Oudh in June and December of each year, may proceed to Agra and be examined at the Medical School there by the Principal on the last Friday of May in each year.

No. 218, dated the 7th April, 1880.

In the event of the Principal considering any of such candidates to be eligible, they will be admitted into the school, provided the Surgeon-General grants his approval; but such candidates will not be entitled to have their travelling expenses to Agra paid by Government, whether they be admitted or rejected.

4. Preference will ordinarily be given to those candidates who have passed the first mentioned of these examinations.

5. This certificate must be presented by the candidate on or before the 1st April to a Civil Surgeon in any station in the North-Western Provinces or Oudh along with a written‡ application for admission into the Medical School as a pupil.

‡ This application must be written by the candidate himself in English, Urdu, or Hindi.

6. The Civil Surgeon will test the candidate's physical fitness for the service, and, if satisfied in this respect, will send the documents§ as per margin to the Surgeon-General, North-Western Provinces and Oudh, so that they may reach that officer not later than the 6th of April.

§ (*a*) The candidate's application for admission into the school.
(*b*) Certificate of having passed the middle class Anglo-vernacular examination or the *modified* Anglo-vernacular examination as per rule 3.
(*c*) The usual certificate of physical fitness for the service.

7. The candidate must leave his address with the Civil Surgeon.

(*d*) A descriptive-roll of the candidate drawn up in the annexed form (*the Civil Surgeon will prepare this roll*).

8. The Surgeon-General will intimate to the candidate, through the Civil Surgeon who transmits his application, whether he can be admitted as a pupil, and if so, he must report himself to the Principal of the Medical School at Agra on or before the 1st June, when the summer session commences.

9. Candidates going to the school for the first time must defray all their travelling expenses; but after their arrival at the school, the amount of the railway fare (third class) to Agra from the station nearest to their homes will be refunded to them by Government.

10. Candidates who arrive at the school after the 1st June will not be admitted, and their railway expenses incurred in coming to the school will not be refunded.

RULES AFFECTING CANDIDATES AFTER ADMISSION INTO THE SCHOOL.

11. Instruction at the school will be given gratuitously, but pupils must provide themselves, at their own expense, with the medical text-books in use at the school.

The cost of these text-books amounts to about Rs. 4 per annum.

12. Pupils under these rules will receive no monthly pay; but numerous scholarships, varying in value from Rs. 3 to Rs. 10 per mensem, will be open to competition; and for the present one of these scholarships will be within the reach of every industrious student who makes satisfactory progress in his duties.

13. An opportunity will be afforded to pupils of competing for scholarships one month after their first arrival at the school.

14. These scholarships will be tenable for six months, and their renewal and amount will depend on the place which the holder takes at the half-yearly examinations.

15. After passing one year at the school, those students who have been diligent will be sent to a civil hospital or sudder dispensary in the North-Western Provinces or Oudh, where they will receive instruction for twelve months in practical pharmacy, bandaging, writing prescriptions, &c.

16. The railway travelling expenses (and no other) of the pupil from the school to the dispensary and back will be paid by Government on bills drawn by the Superintendent of the dispensary and by the Principal of the Medical School respectively.

17. After he has resided six months at the dispensary or civil hospital, the scholarship held by the pupil will be renewed for a further period of six months by the Civil Surgeon, should he be satisfied with the progress he has made. It will also be optional with the Civil Surgeon to grant the pupil one month's privilege leave while at the dispensary.

18. After four years' study, including one passed at a dispensary or civil hospital, the student will be allowed to appear for his final examination, when, if he pass, he will be granted a diploma and will be gazetted as a civil hospital assistant, 3rd grade, from the date of passing.

19. Should he fail to pass, he will be remanded to his studies for a further period of six months. He will be allowed altogether three opportunities of passing the final examination with an interval of six months between each ; but no student will be allowed to appear a second or third time for final examination unless he remains continuously at the school and attends the hospital and lectures.

20. Students who fail at the first attempt to pass the final examination will not be entitled to scholarships, and those who fail three times will have their names removed from the list of Government students.

21. Students who do not conform to the rules of the school, or who habitually neglect their studies, or who may be guilty of gross misconduct of any kind, will be liable to dismissal or to deprivation of their scholarships by the Principal.

22. Hospital assistants who are appointed under these rules will ordinarily be employed in the Civil Department, and will not be ordered to leave the North-Western Provinces and Oudh.

23. The following table shows the rates of pay to which civil hospital assistants are ordinarily entitled :—

	For those who have passed the middle class Anglo-vernacular examination as laid down in Notification No. 1494A., dated 16th July, 1877, by the Government of the North-Western Provinces and Oudh.	For those who have only passed the *modified* Anglo-vernacular examination as given in the appendix to these rules.
	Per mensem. Rs.	Per mensem. Rs.
Third grade hospital assistant— Under seven years' service,	25	20
Second grade hospital assistant— Over seven years and under fourteen years' service.	35	25
First grade hospital assistant— Over fourteen years' service,	55	35

N.B.—*Before he can be promoted to a higher grade, the hospital assistant must pass an examination to show that he has kept up his professional knowledge and English qualifications.*

24. In addition to the above, special allowances (from Rs. 10 to Rs. 25 per mensem) may be granted to hospital assistants for independent or other charges of more than ordinary importance.

Local circumstances, such as reputed unhealthiness or dearness of provisions, may also be held to justify increased emoluments in particular charges.

25. The following scale of pensions is applicable to civil hospital assistants employed under these rules:—

(*a*) After fifteen years' service as a hospital assistant, if invalided by a competent medical committee :

One-third of the average pay of the preceding five years.

(*b*) After twenty-five years' service as a hospital assistant, if invalided by a competent medical committee :

One-half of the average pay of the preceding five years.

(*c*) After thirty years' service :

One-half of the average pay of the preceding five years, without the necessity of producing a medical certificate.

Rules for the admission of Compounders and Dressers into the Agra Medical School.

Compounders and dressers employed in any civil appointment in the North-Western Provinces and Oudh are eligible for admission into the Medical School on the following conditions:—

1. The applicant must be under twenty-eight years of age.

2. He must have passed at least five years in the capacity of probationer, compounder, or dresser.

3. He must be recommended by a Civil Surgeon or other medical officer, under whom he may have served for at least six months, as being likely from his industry, intelligence, and general good conduct, to become a useful hospital assistant.

4. He must possess a certificate showing that he has passed the middle class Anglo-vernacular examination or a *modified* Anglo-vernacular examination, of which particulars are to be found in the appendix to these rules.

5. He must be able to read and write prescriptions in English.

6. He must have a fair knowledge of *materia medica*, including the actions, uses, doses, and principal combinations of all the most important drugs.

7. He must be able to apply *dexterously* bandages, splints, &c., and he must know the names and uses of all the surgical instruments and apparatus usually kept at a civil hospital or dispensary.

8. The Civil Surgeon or other medical officer in charge of the dispensary to which the compounder is attached will examine

him on all these points, and, if satisfied, will forward to the Surgeon-General, North-Western Provinces and Oudh, the following documents:—

(*a*) Recommendation as per rule 3.
(*b*) Certificate as per rule 4.
(*c*) A descriptive-roll as per form A. (see appendix).
(*d*) An application for admission into the school written by the compounder himself in English, Urdu, or Hindi.
(*e*) The usual health certificate.

N.B.—*These documents ought to reach the Surgeon-General's office not later than the 6th April.*

9. The Surgeon-General will communicate to the compounder, through the Civil Surgeon who transmits his application, whether he can be admitted into the school; and if so, he must report himself to the Principal at Agra on the 1st of June, when the summer session commences.

10. The compounder must pay all travelling expenses incurred in going to the school, but the amount of the railway fare (third class) to Agra from the station nearest to his dispensary will be refunded to him by Government after his arrival at the school.

11. If he be not present at the school on the 1st June, he will not be admitted subsequently, nor will his railway travelling expenses be refunded to him.

12. While he is at the school, a substitute will be appointed to act for him temporarily at the dispensary he has left.

13. The compounder will remain two years at the school, during which period he will receive a subsistence allowance of Rs. 5 per mensem.

14. He will not be eligible for scholarships.

15. After two years' residence at the school, he will, provided he passes a *special* examination in professional subjects, be gazetted as a third class civil hospital assistant, and become entitled to all the privileges of that grade as regards pay, allowances, promotion, pension, &c.

16. He will be employed only in the North-Western Provinces and Oudh, and ordinarily in some civil appointment.

17. Should he fail to pass the special final examination after two years' residence at the school, he may be remanded to his studies for a further period of six months, at the option of the Principal, but without pay; and if again unable to pass, he will revert to his appointment as compounder at the dispensary which he left.

18. Compounders studying at the school must provide themselves with the ordinary medical text-books at their own expense.

19. The Principal will send back to his dispensary any compounder who habitually neglects his studies, or who may be guilty of gross misconduct.

RULES RELATING TO THE ADMISSION OF PRIVATE STUDENTS INTO THE AGRA MEDICAL SCHOOL.

1. Private students can be admitted into the Agra Medical School by applying personally to the Principal at Agra on or before the 25th May every year.

2. They must satisfy the Principal that they possess a good knowledge of Urdu (or Hindi); that they know arithmetic, including the rule-of-three, vulgar and decimal fractions; and are able to read and write to dictation a few passages taken from Lethbridge's third English text-book.

3. Each student will be required to pay an examination fee of eight annas.

4. Private students will be allowed to attend the hospital and the lectures without payment of any fees, and will receive the same instruction as the pupils of the Government class.

5. They must provide themselves with medical text-books at their own expense.

6. After passing one year at the school and making satisfactory progress in their studies, they will be allowed to attend one of the sudder dispensaries in the North-Western Provinces or Oudh, where they will have opportunities of acquiring a knowledge of practical pharmacy, dressing, bandaging, &c.

7. Private students attending a dispensary must make themselves useful and obey all orders given to them by the medical officers of the institution; otherwise they will be liable to dismissal.

8. They will usually be allowed to select a sudder dispensary near their own homes.

9. They will receive no pay from Government, but after passing one year at the school and another at a dispensary will be allowed to compete for scholarships, provided they possess a certificate of having passed either the middle class Anglo-vernacular examination, or a *modified* Anglo-vernacular examination, regarding which particulars will be found in the appendix to these rules.

10. After completing four years' study (including one passed at a dispensary) and passing a final examination, they will be granted diplomas, but will not receive appointments under Government unless specially recommended by the Principal.

(No such recommendation will be made if the applicant for Government employment has not passed one or other of the Anglo-vernacular examinations mentioned above).

11. Private students must conform to the rules of the school while permitted to attend it, and will be liable to dismissal by the Principal for misconduct or inattention to their studies.

APPENDIX.

FORM A.

Descriptive-roll of a candidate for admission as a Native Medical Pupil into the Agra Medical School.*

(To be prepared by the Civil Surgeon).

Name.	Age.	Caste.	Father's name	City, town, or village.	Pargana.	District.	Complexion, height, personal peculiarities.	Remarks.
Manohar Prasad ...	Y. m. 19 4	Brahman ...	Bhawani ...	Samsabad ...	Sambhal ...	Moradabad.	Wheat complexion; height 5 feet 4½ inches; has a small scar on the right cheek about one inch below the eye, another scar on the inside of the left knee; has been vaccinated.	

* If a compounder or dresser, state in what appointment he has served.

District, 138.

The *Civil Surgeon.*

Modified middle class Anglo-vernacular examination which must be passed by candidates for the grade of Civil Hospital Assistant before admission into the Medical School at Agra, unless they possess a certificate of having passed the middle class Anglo-vernacular examination.

Subject.	Detail.	Particulars of examination.	Time allowed.	Marks. Maximum.	Marks. Minimum.
I.—English (*a*)	Translation into Urdu (or Hindi) of two or three easy passages taken from Lethbridge's third book of reading.	Written ...	Half hour.	40	15
(*b*)	Writing to dictation two or three passages of the same book to test spelling and penmanship.	Ditto ...	Ditto ...	40	15
(*c*)	Reading and explanation of a few easy sentences of the same book.	Oral ...	Ten minutes.	20	6
II.—Urdu (*a*)	Writing to dictation a quarter of a page of some standard Urdu work (such as the *Bagh-o-Bahar*), or several passages taken from a vernacular newspaper to test spelling and penmanship. N.B.—*The pupil will be rejected if he cannot write fluently.*	Written ...	...	75	45
(*b*)	Reading and explaining a quarter of a page of the same book, or several passages taken from a vernacular newspaper; also reading a written *arzi*.	Oral ..	quarter hour.	75	45
Or Hindi,	The same as in Urdu, some standard work in Hindi or a Hindi newspaper being used.	...	...	...	
III.—History and geography.	A few simple questions on the History of India.	Ditto ...	Five minutes.	5	2
	A few elementary questions ...	Ditto ...	Ditto ...	5	2
IV.—Arithmetic.	Proportion and vulgar and decimal fractions.	Written in vernacular, but English figures may be used.	One hour,	40	20
	Total ...	...	...	300	150

N.B.—In order to obtain a certificate of having passed the above examination a candidate must obtain the minimum number of pass marks in each subject. The certificate must show the number of marks gained in each subject.

Time and places at which the examinations are held.

Time.	Place.		Remarks.
The examinations will be held on Monday in the first week in June and on Monday in the first week in December, irrespective of local holidays.	1. Agra ...	At the College ...	Apply to the headmaster on or before the 15th May, or 15th November.
	2. Benares ...	Ditto ...	Ditto.
	3. Bareilly ...	Ditto ...	Ditto.
	4. All districts in the N.-W. Provinces and Oudh where there is a zila school ...	At the zila school house ...	Ditto.
	5. Lucknow ...	At the Canning College ...	Ditto.
	6. Azamgarh ... Gorakhpur ... Basti ...	At the school-house of the Church Missionary Society ...	Ditto.
	7. Gházipur ...	At the Victoria School,	Ditto.
	8. Almorah ...	At the school-house of the Church Missionary Society.	Ditto.

N.B.—Candidates who hold a certificate of having passed the middle class Anglo-vernacular examination are not required to pass the above examination.

No. 917A., dated 27th September, 1878.

These rules in no way interfere with the standing orders in regard to military pupils, and do not in any way affect the curriculum of medical study at present in operation at the school.

SURGEON-GENERAL.

Powers of—
No. 640, dated 14th May, 1879, and No. 512, dated 16th July, 1881.

THE following are the revised arrangements in connection with the Surgeon-General's duties as the head of the Civil Medical Department in these provinces :—

He will arrange for transfers and postings of all civil medical employés under the rank of Assistant Surgeon, and will be vested for this purpose with the authority hitherto exercised by the Government.

He will also be competent to pass orders on applications for leave by such employés (subject always to standing orders), and to arrange for filling vacancies consequent on the grant of leave.

Applications for *extra* native doctors or hospital assistants in connection with outbreaks of cholera or other epidemics will be made to him and he is authorized to pass the necessary orders as to appointment, pay, &c., of such, but not of those entertained for duty in a regularly sanctioned appointment and on the fixed establishment.

In supersession of all previous orders on the subject, application for leave by Civil and Assistant Surgeons will be submitted though the Magistrate of the district to the Surgeon-General (no duplicate is now necessary), who will forward them with his recommendations to the Local Government through the office of the Accountant-General.

He is also appointed to be *ex officio* Visitor of all jails in the North-Western Provinces and Oudh under the provisions of section 54, Act XXVI. of 1870.

Duties of—
Circular No. 7A. (General), dated 30th January, 1865.

THE Inspector-General of Dispensaries has been directed to examine and inspect the Charitable Dispensaries during his cold-weather tour, and to call for quarterly returns of expenditure, number of patients treated, operations performed, &c., &c., in the forms which will be received from his office, and which, together with the annual reports and returns to be submitted in the forms prescribed by that officer, will enable the Government to obtain a correct view of the expenditure, usefulness, and comparative value of the working of each institution.

Medical officers, sub-assistant surgeons, and native doctors, must, in addition to any reports required by the medical authorities, report making over or receiving charge of dispensaries to the Inspector-General of Dispensaries.

All correspondence relating to the construction and establishment of new dispensaries, as well as increase or decrease of existing establishments and salaries, must be submitted through the Inspector-General of Dispensaries for the orders of Government; and any information required by the Inspector-General as to the management and working of the dispensaries should be readily furnished.

Officers in charge of dispensaries will, in addition to visiting the chief dispensary daily, as laid down in existing dispensary rules, visit all the branch dispensaries under their charge as often as possible, so as to check and scrutinize periodically the accounts and returns of the sub-assistant surgeon or native doctor in charge; they are entitled to draw travelling allowance for these visits, and they should state in their annual reports the extent to which they have been able to perform this duty.

SUPPLEMENTARY ORDERS.

Civil Surgeons. Rules for summoning—to another station—

Circular No. 57, dated 19th October, 1881 (Financial).

WHEN necessity arises for summoning Civil Surgeons from one station to another to afford medical aid to Government officers, application should be made to the Magistrate of the district or chief civil officer in the station, when a reference can be made to him without undue delay. He, if satisfied of the propriety of the step, will, through the Magistrate of the district to which the medical officer belongs, request him to come, and the request should then be complied with unless serious inconvenience will be caused thereby.

A certificate by the Magistrate of the district to which the Civil Surgeon is attached, to the effect that the procedure above laid down has been followed, or stating the exceptional circumstances under which it was departed from, must in all cases be appended to the Civil Surgeon's travelling allowance bill.

No. XIII.

SEPARATE REVENUE DEPARTMENT (CUSTOMS).

No. XIII.—SEPARATE REV. DEPT.

INLAND CUSTOMS.

Inland customs rules.
G. G. O. No. 156, dated 30th June, 1876 (Dept. Rev. and Com.), as amended by G. G. O. No. 255, dated 28th December, 1877, and No. 226, dated 31st July, 1878, and India's No. 85, dated 18th March, 1878. The whole corrected with reference to the abolition of the greater part of the customs hedge.

THE following rules were made by the Governor-General in Council in exercise of the powers conferred by the Inland Customs Act, 1875, and took effect from the 1st September, 1876:—

CHAPTER I.

OF THE CUSTOMS LINE AND ZONE BETWEEN THE NORTHERN FRONTIER OF THE PANJAB AND THE FRONTIER OF BERAR, AND OF EXPORT AND IMPORT ALONG THE SAME.

A.—Definition of the line and zone.

Definition of line and zone.

1. The Governor-General in Council is pleased to direct that the existing customs line, with its present defences, shall be maintained.

It commences in the north near Torbela on the left bank of the Indus, where that river debouches from the Himaláyas, and thence goes south in a direction parallel with the river to Leia in the Dehra Ismail Khan district. Along this portion of the line the customs zone shall extend on the western side from the chain of posts to a distance of ten miles on the river side, except that it shall not include any territory lying on the right bank of the Indus, and on the eastern side to a distance of five miles.

B.—General Rules.

Traffic across line restricted to fixed points.

2. No person shall himself pass or shall transport any article, or conduct any animals, vehicle or vessel across the customs line except at such points as may from time to time be determined by the Commissioner of Inland Customs.

Power to search persons and things crossing the line.

3. All persons and things crossing or being taken across the customs line may be searched by, or by order of, any Customs Officer on duty.

Whenever it is necessary to cause a woman to be searched, the search shall be conducted with strict regard to the habits and customs of the country.

Duties leviable.

4. On all salt imported a duty of Rs. 2-8-0 per maund of 3,200 tolahs, that is of 82$\frac{2}{7}$ lb. avoirdupois, shall be levied.

Power to make rules as to free import of one seer.

Provided that the Commissioner of Inland Customs may from time to time make rules permitting any persons to import salt, not exceeding one seer in weight, free of duty at such points of the line and at such times and subject to such limitations and restrictions as to the said Commissioner may seem fit.

* * * * *

Prohibition of possession of salt within the customs zone.

7. Except salt exempted from duty under the proviso to rule 4, and salt covered by a *rawana*, pass certificate, or *dakhila* as afterwards in this chapter provided—

no person shall have any salt in his possession within the customs zone.

Duty to be paid before import and dakhila issued.

8. Except as is in these rules otherwise provided, any person wishing to import salt on which duty is payable under rule 4 shall first pay the duty leviable thereon into any such Government treasury or tahsíl as the Local Government may from time to time appoint, and shall receive in return a *dakhila* or receipt.

Fractions of quarter maunds shall be paid for as full quarter maunds.

Presentation of *dakhila* with *darkhast*.

9. He shall present the *dakhila* with a written requisition or *darkhast* to the Collector of Inland Customs at one of the following custom-houses, that is to say, Sambar, Pachbudra, Didwana, or to the Inspector of Customs at Sultanpur, Mobarikpur or Nuh, or to the Assistant Inspector at Agra, Erinpura, or Nasirabad.

Grant of *rawana*.

10. The officer to whom the *darkhast* and *dakhila* are presented shall give to the applicant a customs pass or *rawana* signed by himself and sealed in his presence.

Period of currency of *rawana*.

11. The *rawana* shall be current and valid for such period, not being less than five days or more than six weeks, as the Commissioner of Inland Customs may from time to time prescribe.

The period of currency shall count from the day on which the *rawana* is delivered to the applicant (that day being included and being noted on the face of the *rawana)* to sunset of the day on which it expires.

Rawana invalid after period of currency has expired.

After the period of currency of a *rawana* has elapsed the *rawana* shall cease to be valid or of any effect whatever, unless the period be extended in the manner hereinafter prescribed.

Dutiable goods to be accompanied by *rawana*.

12. Every despatch of dutiable goods in transit from foreign territory into British territory or out of the limits of the salt mahals in the Gurgaon and Rohtak districts shall be accompanied by the *rawana* or *rawanas* by which such despatch is covered.

The Commissioner of Inland Customs may from time to time make rules to limit the number of *rawanas* which may be used to cover the goods included in a single invoice, and the quantity of of goods to be covered by a single *rawana*.

* * * * * * *

Division of goods under despatch.

22. If the owner of a *rawana* desires to divide the despatch of the goods covered by the *rawana*, he shall apply to the officer who issued the *rawana*.

The officer shall issue as many partition or *atrafi rawanas* as may be required, and cancel and resume the original *rawana*.

Renewal of *rawana* when export or import is postponed.

23. If any delay takes place in the importation of goods for which a *rawana* has been issued, the officer by whom such *rawana* was issued may, in his discretion, but subject to such restrictions as the Commissioner of Inland Customs may from time to time impose, renew it at any time not more than six months from the date of original issue. If an application for renewal is made later than one week before the expiration of the original *rawana*, it shall be complied with only on the applicant paying a fee of one-twentieth of the duty paid for such original *rawana*.

The currency of the fresh *rawana* shall not exceed the limits prescribed under rule 11.

* * * * * * *

Grant of duplicates of lost *rawanas*.

31. When a *rawana* is lost or destroyed, the person to whom it was granted may make application to the officer for a duplicate, and with his application shall deposit with the officer an amount equivalent to the duty paid for the original *rawana*, *plus* one-twentieth of the same as a fee. The officer may thereupon grant a duplicate *rawana*.

On the expiry of the currency of the original *rawana*, if it has not been utilised, the duty so deposited shall be refunded. The extra one-twentieth shall be retained and credited to Government, unless the Collector thinks fit to refund the whole or any portion of it.

* * * * * * *

Bonded warehouse.

35. When a bonded warehouse is established within the customs zone, the Commissioner of Inland Customs may permit salt to be imported and deposited in such warehouse without prepayment of duty, on such conditions as he may think fit.

* * * * * * *

CHAPTER II.

OF THE MANUFACTURE OF SALT.

When salt may be manufactured.

48. No salt shall be manufactured in any part of the territories mentioned in the 3rd clause of section 1 of the Act, except—

(*a*) in such portion of the said territories as lies on the right bank of the Indus ;

(*b*) in saltpetre refineries as provided in chapter III.

(*c*) in the mahâls mentioned in rule 49.

Mahâls in which manufacture of salt is authorized.

49. The manufacture of salt is authorized subject to the conditions next hereinafter prescribed in the following mahâls, that is to say :—

In the Gurgaon district.—The *Noh* mahâl, comprising the villages of Noh, Firozpur, Salahari, Salambha, Kheria, Untka Bans, Mâlâb, Fazilpur, and Bari.

In the Gurgaon and Rohtak districts.—The *Sultanpur* mahâl, comprising the villages of Sultanpur, Sayadpur, Mahmudpur, Sadhrana, Kaliabas, Bilpur, Mobarikpur, Basirpur, Zahidpur, and Sailana.

Duty on salt manufactured.

50. On all salt manufactured in either of the said mahâls there shall be levied a duty of two rupees eight annas per maund of 3,200 tolas.

Application for license to manufacture salt.

51. Any person wishing to manufacture salt in the said mahâls may apply to the Collector of Customs for a license.

In case of refusal an appeal shall lie to the Commissioner of Inland Customs, whose orders shall be final.

The license shall be in the form given in schedule C. hereto annexed.

Manufacture, storage, and sale of salt.

52. The manufacture of salt, and the storage and sale of the salt manufactured, shall be carried on in conformity with the conditions of the license and under the personal supervision of the inland customs establishment.

Removal of salt from factory or store-house.

53. No salt shall be removed from the place of manufacture (or after storage from the place of storage) to any other place in the mahâl in which it has been manufactured, except under the written authority of the Inland Customs Officer in charge of the works, and all salt removed under such authority shall be measured or weighed previous to removal in the presence of one or more peons of the Inland Customs Department.

Removal from limits of mahâl.

54. No salt shall be removed from the area of the mahâl in which it has been manufactured, unless covered by a *rawana* certifying that the duty of two rupees eight annas per maund has been paid on it.

Re-weighment before removal.
Rules for passing.

55. Previous to removal from the mahál the salt shall be re-weighed in the presence of the Inland Customs Officer in charge of the works in the same manner as salt is required to be weighed at a trade-post on the customs line, and the rules for the passing of dutiable goods on such line shall be applicable to the passing of such salt.

Abatement for dryage.

56. The Commissioner of Inland Customs may sanction an abatement for dryage of the salt not exceeding five per cent.

Cancelment of licenses.

57. Licenses may be cancelled by the Collector giving one month's notice, or on the application of the licensee.

In the case of cancelment of license for infringement of its conditions no notice shall be necessary.

Possession and sale of salt within limits of mahals.

58. Within the limits of the mahál mentioned in rule 49 no person shall have salt exceeding one seer in weight in his possession, or shall sell any salt without license from the Collector of Customs.

* This chapter not to apply to manufacture by Government.

59. Nothing contained in this chapter shall apply to the manufacture of salt by or on behalf of the Government.

CHAPTER III.

OF THE MANUFACTURE AND REFINEMENT OF SALTPETRE AND THE EDUCTION OF SALT THEREFROM.

Manufacture and refinement of saltpetre to be under license.

60. No substance included under the term 'saltpetre' in section 3 of the Act shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license as hereinafter prescribed.

Applications for licenses.

61. Applications for licenses shall be made to the Inland Customs Inspector in charge of the circle in which the works are situated, who may grant the application on receipt of the prescribed license fee.

In case of refusal an appeal shall lie to the Assistant Commissioner of Inland Customs, and from his orders to the Commissioner of Inland Customs, whose decision shall be final.

Appeal from refusal.

Condition precedent to issue of license for manufacture of crude saltpetre, &c.

62. No license shall be granted for the manufacture of crude saltpetre, or any of the other substances included under the term 'saltpetre' in the Act, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture and the soil from which the said crude saltpetre or

other substance is to be produced does not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated that they can without difficulty be supervised by the Inland Customs Department.

Conditions precedent to issue of license for refinery.

63. As a general rule, no refinery shall be licensed until the parties applying have satisfied the licensing officer that they are prepared to produce within the period of the license not less than two hundred maunds of refined saltpetre.

Same continued.

64. No refinery shall be licensed until the parties applying have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

Fees for licenses.

65. The following fees shall be levied in prepayment for licenses for each description of works :—

	Rs.
For the manufacture and refining of saltpetre, including the eduction of salt therefrom	50
For the manufacture of sulphate of soda (khari-nun) by solar heat in evaporating pans	10
For the manufacture of sulphate of soda (khari-nun) by artificial heat	2
For the manufacture of any other substance included under the term 'saltpetre' in section 3 of the Act ...	2

India's No. 3755, dated 20th November, 1880.

Form of license for manufacture of crude saltpetre.

66. The license for the manufacture of crude saltpetre, or other substance included in the term 'saltpetre' in the Act, to be granted to persons not licensed to refine saltpetre or educe salt, shall be in the form given in schedule D. hereto annexed.

Form of license for refinement of saltpetre and eduction of salt.

67. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall be in the form given in schedule E., or when a composition is fixed under rule 76 in that given in schedule F. hereto annexed.

Further conditions in license.

68. The Inspector granting a license under this chapter may add any further conditions to the license which appear to him necessary for the protection of the Government revenue. If the applicant is dissatisfied, an appeal shall lie as provided in rule 61.

Date of expiry of licenses.

69. All licenses granted under this chapter shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the Inspector.

Issue of duplicates of licenses lost or destroyed.

70. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one-quarter of the original license fee.

Obligation to produce license.

71. Any licensee shall produce his license for inspection when called upon to do so by any Officer of the Inland Customs Department not below the rank of Sub-Inspector or subordinate deputed by him for the purpose.

Licensed works to be open to inspection.

72. All licensed works and all premises connected therewith shall be open at all times by day or night to the inspection of any such officer or subordinate deputed by him for the purpose.

Books and accounts to be open to inspection.

73. All diaries, registers, books of account, and the like connected with the business of licensed works shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

Duty on salt educed in refining.

74. On all salt educed in the manufacture or refinement of saltpetre there shall be levied a duty of two rupees eight annas per maund of 3,200 tolas.

Weighment,, storage, and custody of salt educed.

All such salt shall, except as provided in rule 76 be daily weighed and placed in a bonded store-house, under lock and key, which key shall remain in possession of the Customs Officer attached to the refinery.

It shall be in the discretion of the Inspector or Sub-Inspector from time to time to cause such salt to be weighed in his presence and removed from the bonded store-house. The licensee shall within twenty-four hours subsequent to such weighment, and before the removal of the salt, pay the duty leviable thereon.

Removal from premises.

75. When salt has thus been weighed and the duty paid, it shall, with all possible despatch, be removed to a distance of more than one hundred yards from any part of the refinery premises under a pass signed by the said Inspector or Sub-Inspector.

Pass.

The pass shall be current for such period, not exceeding twenty-four hours, as may be deemed necessary for the removal of the salt.

Quantity for which pass may be granted.

A pass shall not be granted for a less quantity than twenty maunds, except for the purpose of emptying the store-house.

Composition for duty.

76. The Assistant Commissioner of Inland Customs may, subject to the control of the Commissioner, sanction the payment by the owner of a refinery of a composition for the duty on all salt educed and imported during any one year.

In this case no interference will be exercised on the removal of the salt, except in accordance with the terms of the license.

Possession of salt within manufactory limits.

77. Except as hereinbefore provided, or with the permission of the Assistant Commissioner of Inland Customs, no person shall possess any salt at any place within the limits of, or within one hundred yards from the nearest point of, any saltpetre manufactory or refinery and its appurtenances.

Suspension of license if work ceases.

78. If any work licensed under this chapter ceases during the period of the license to carry on effective working, the licensing officer may close such work and suspend the license until the licensee is prepared to resume effective working.

CHAPTER IV.

Of the Possession and Sale of Salt in the vicinity of the Sind-Sagar and Kalabagh Mines.

"Protected areas."

79. The area defined for the purposes of section 10, clause (*f*) of the Act, round each mine or salt-bed of the Sind-Sagár Duáb and of Kalabagh shall extend to a distance of ten miles from the boundary of such mine or bed on all sides, except that it shall not include any territory lying on the left bank of the Jhelum. Such an area is hereinafter termed a "protected area."

Possession of salt within such areas.

80. No person shall possess any salt within a protected area unless accompanied by a *rawana* or certificate covering the same, as hereinafter provided. This rule does not apply to the possession on the right bank of the Indus of gray salt, the produce of the Kohat and Banu districts.

Issue of *dakhila* to purchaser of salt.

81. Any person wishing to purchase salt from the mines shall first pay the price into any such Government treasury or tahsíl as the Local Government may from time to time appoint, and shall receive in return a *dakhila* or receipt.

Presentation of *dakhila* with *darkhast*.

Grant of *rawana*.

82. He shall present the *dakhila* with a written requisition or *darkhast* to the Collector of Inland Customs of the Panjab Mines Division, and the Collector shall thereupon grant a *rawana* signed by himself and sealed in his presence.

Period of currency of *rawana*.

83. The *rawana* shall be current and valid for such period, not being less than five days or more than six weeks, as the Commissioner of Inland Customs may from time to time prescribe.

But when a *rawana* is presented at the mines, and the salt is ready for delivery and is tendered to the holder more than seven

days previous to the expiry of such period, such *rawana* shall cease to be valid on the expiry of seven days from the date on which the salt has been tendered, unless the officer of the store, by an order endorsed upon it, allows it to run on for its full period or any portion thereof.

The period of currency shall count from the day on which the *rawana* is delivered to the applicant, that day being included and being noted on the face of the *rawana*.

Limitation of number of *rawana*.

84. The Commissioner of Inland Customs may from time to time make rules to limit the number of *rawanas* with reference to the quantity of salt to be delivered to any person at one time, and may fix the *minimum* quantity of salt to be covered by a single *rawana*.

Examination and endorsement of *rawana* at the mines.

85. On a *rawana* being presented at the mines and salt being issued thereunder, the Patrol or Assistant Patrol, before allowing such salt to leave the store, shall ascertain that such *rawana* is still in force and covers the amount of salt being issued, and shall then endorse such *rawana* and return it to the purchaser.

Removal of salt delivered to purchaser.

86. When, on the application of a purchaser, salt is got ready for delivery and is tendered to him, he shall remove it that same day to a distance of at least one mile from the store, unless the officer in charge of the store by an order endorsed on the *rawana* permits him to keep it within a shorter distance.

Divisions of goods under despatch.

87. If a purchaser desires to divide the despatch of goods covered by the *rawana*, he shall apply to the Collector who issued the *rawana*, and the Collector shall issue as many partition or *atrafi rawanas* as may be required, and cancel and resume the original *rawana*.

Renewal of *rawana*.

88. If anything occurs to prevent the purchaser taking delivery of the salt at the mines in time to remove it from the protected area before the expiry of his *rawana*, the Collector may, in his discretion, but subject to such restrictions as the Commissioner of Inland Customs may from time to time impose, renew such *rawana* at any time not more than six months from the date of original issue. If application for renewal is made later than one week before the expiration of the original *rawana*, it shall be complied with only on the applicant paying a fee of one-twentieth of the price originally paid.

The currency of the fresh *rawana* shall not exceed the limits prescribed under rule 83.

Renewal in respect of a portion of the goods.

89. If renewal be required in respect of a portion only of the goods, partition *rawanas* must be issued as provided in rule 87.

90. Applications for renewal, except as provided in rules 88 and 89, shall be forwarded for the orders of the Commissioner of Inland Customs, who may, to protect traders from unmerited loss, authorize such further renewals as he may deem fit.

Further renewal.

91. The deposit of salt for retail sale to the people inhabiting a protected area may, subject to any conditions prescribed by the Commissioner of Inland Customs, be permitted at any place within the limits of such area approved of by the Collector. The *rawana* designed to cover such deposit shall be endorsed by the Collector for that purpose, and shall remain in force for a period not exceeding four months.

Deposit of salt for retail within the protected area.

92. Every person retailing salt under such a *rawana* shall keep a register of sales daily written up, and shall give to each purchaser a certificate stating the date of sale, the name of such purchaser, and the quantity purchased.

Procedure in retailing salt.

93. A certificate given under rule 92 shall cover the salt sold under it while in the possession of the purchaser as if it were a *rawana*.

Effect of certificate of retail sale.

94. When a *rawana* is lost or destroyed, the person to whom it was granted may make application to the Collector for a duplicate, and with his application shall deposit with the Collector an amount equivalent to that paid for the original *rawana*, *plus* five per cent. on the same as a fee. The Collector may thereupon grant a duplicate *rawana*.

Grant of duplicates of lost *rawanas*.

On the expiry of the currency of the original *rawana*, if it has not been utilised, the amount paid for such *rawana* shall be refunded. The extra five per cent. shall be retained and credited to Government, unless the Collector thinks fit to refund the whole or any portion of it.

95. When any salt is stopped for examination within the protected area by a Customs Officer, the *rawana* covering the despatch shall be presented by the trader or his agent to such officer, who will satisfy himself that it is a genuine document, and that its currency has not expired, and may then proceed to examine and superintend the weighment of the despatch.

Procedure on stoppage for examination.

He may weigh at the Government scales either the entire despatch or such proportion of it as may be prescribed from time to time by rules to be issued by the Commissioner of Inland Customs.

96. If only a portion of the despatch is weighed, and any excess is found over the quantities in the *rawana*, the weight of the whole despatch may, unless the trader objects, be calculated proportionately.

Procedure on excess being found on partial weighment.

97. If on weighment of the salt it is found to exceed the quantity entered in the *rawana*, the following practice shall, as a general rule, be observed by the officer in charge of the post:—

Procedure and penalties in case of excess found on weighment.

(*a*) If the excess is not more than one per cent., he shall allow the despatch to pass.

(*b*) If the excess is more than one and not more than five per cent., he shall, on submitting his report under section 21 of the Act, recommend that the despatch be released on the trader paying a sum equal to double the Government price of the excess.

(*c*) If the excess is more than five per cent., or, in any case, if there be reason to suspect fraud, he shall recommend confiscation.

CHAPTER V.

Of the Seizure, Disposal, or Destruction of Things liable to be seized or destroyed under the Act.

98. When anything is seized and detained under the Act, or the rules made under the Act, it shall not be released until all duty, penalties, and charges due on account thereof have been paid by the owner to the Inland Customs Officer who is in possession of such thing.

Release of things seized or reported for confiscation.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

99. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

Provision for keep of animals seized.

100. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent, on his paying all charges incurred.

Procedure on receipt of order for release where no duty or penalty is payable.

101. Should no one be present to receive the thing released, the Officer of Inland Customs in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed on the Customs premises and at the Collector's office.

Notice to absent owner.

If within two calendar months from the date of the notice no person entitled to receive the thing, claim it and pay all charges incurred, it shall be sold, and the proceeds placed in deposit.

Sale of things unclaimed.

After a further period of two calendar months the money shall be forfeited to Her Majesty.

Lapse of proceeds to Government.

102. If any duty is leviable, or penalty is imposed by competent authority, in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted, and the balance made over to the owner or his agent.

Procedure where any duty or penalty is payable.

Should no one be present to receive the money, notice, as under rule 101, shall be given, the money being kept in deposit for two calendar months.

Notice to owner of surplus proceeds of sale.

If not claimed within this period it shall be forfeited to Her Majesty.

Lapse to Government.

103. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed, as the Collector of Inland Customs may direct.

Sale of destruction of things confiscated.

If dutiable goods are so sold, and the importation of such goods is not prohibited, no duty shall be charged on their being imported or exported by the purchaser.

Permission to import or export dutiable goods so sold.

104. When a Magistrate orders the confiscation of works, materials, or implements under section 11 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Collector of Inland Customs.

Sale or destruction of works and materials confiscated.

CHAPTER VI.

Subsidiary Rules.

105. The Commissioner of Inland Customs may make subsidiary rules and prescribe all forms necessary for the administration of the Act and these rules.

Power to make subsidiary rules and prescribe forms.

SCHEDULE C.—(*See Rule* 51).

Form of License to manufacture Salt.

License to manufacture, store, and sell salt at in the district of is hereby granted to (*here mention name of licensees and their agents, if any*) under the following conditions, the infraction of any of which shall involve penalties under Act VIII. of 1875 and the suspension or cancelment of this license :—

1*st.*—That the rules prescribed by the Governor-General in Council under the said Act, and any subsidiary rules

which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee, his agents and servants.

2nd.—That none but good salt capable, in the judgment of the Inland Customs Officer in charge of the works, of bearing the Government duty of two rupees eight annas per maund shall be manufactured. All inferior salt shall be thrown back for re-dissolution in the salt wells or pans in the presence of such officer.

3rd.—That a penalty of five rupees per maund shall be paid by the licensee for all salt stolen or made away with either from the place of manufacture or storage, whether with or without his knowledge, and that, until such penalty be paid, the licensee shall not sell or remove any salt from the place of manufacture or of storage.

4th.—That the licensee shall maintain such number of chaukidars or watchmen to guard his salt as may be deemed necessary by the said officer.

5th.—That salt shall be manufactured and stored at no places other than those designated in the sketch map attached to this license, without the consent in writing of the Collector of Customs.

This license shall have effect from the date hereof until cancelled.

District *Collector of Inland Customs.*
Dated

SCHEDULE D.—(*See Rule* 66).

FORM OF LICENSE TO MANUFACTURE CRUDE SALTPETRE, &c.

License to manufacture (*here mention the substance*) at in the district of is hereby granted to (*here name licensees and their agents, if any*) under the following conditions, the infraction of any of which shall involve penalties under Act VIII. of 1875 and the suspension or cancelment of this license:—

1st.—That the rules prescribed by the Governor-General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee, his agents and servants.

2nd.—That the licensee shall not separate any salt from the materials used or from the (*here mention the substance for which the license is granted*) manufactured by him, or manufacture any other saline substance but that for which this license is granted (*add in the licenses for crude saltpetre*) or use any process for refining the same.

3rd.—That the plant specified below shall not be altered, or the locality of the works changed, without the written sanction of the Inspector of Inland Customs.

The works for which this license is granted contain the following plant (*here specify the details of the plant*), and the approximate amount of to be manufactured within the period of the license is maunds.

This license shall have effect from the date hereof to the 18 .

Circle
District *Inspector of Inland Customs.*
Dated

SCHEDULE E.—(*See Rule* 67).

Form of License to manufacture and refine Saltpetre and educe Salt therefrom.

License to manufacture and to refine saltpetre, and to separate and purify salt educed therefrom, at in the district of , is hereby granted to (*here mention names of licensees and their agents, if any*) under the following conditions, the infraction of any of which shall involve penalties under Act VIII. of 1875 and the suspension or cancelment of this license :—

1st.—That the rules prescribed by the Governor-General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee and his agents and servants.

2nd.—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Inspector of Inland Customs, and so as to afford full security for the Government revenue.

3rd.—That the number of pans and boilers specified below shall not be altered without the written sanction of the Inspector of Inland Customs.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That the licensee shall not bring into the refinery any saline substance except the following, that is to say :—

(*a*) crude saltpetre containing less than per cent., or
(*b*) nitrous earth containing less than per cent. of chloride of sodium.

6th.—That no saline substance shall be removed from the refinery except refined saltpetre, or salt educed therefrom,

except under the written sanction of the Inspector of Inland Customs, and on payment, in excess of the sums mentioned in this license, of two rupees eight annas per maund of such substance.

The refinery for which this license is granted contains pans and boilers, and the approximate amount of saltpetre intended to be refined during the period of the license is maunds.

This license shall have effect from the date hereof to the 18 .

Circle
District *Inspector of Inland Customs.*
Dated

SCHEDULE F.—(*See Rule* 67).

FORM OF LICENSE TO MANUFACTURE AND REFINE SALTPETRE AND EDUCE SALT THEREFROM UNDER A COMPOSITION.

License to manufacture and refine saltpetre, and to separate and purify salt educed therefrom, at in the district of is hereby granted (*here mention names of licensees and their agents, if any*) under the following conditions the infraction of any of which shall involve penalties under Act VIII. of 1875 and the suspension or cancelment of this license :—

1*st.*—That the rules prescribed by the Governor-General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee and his agents and servants.

2*nd.*—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Inspector of Inland Customs, and so as to afford full security for the Government revenue.

3*rd.*—That the number of pans and boilers specified below shall not be altered without the written sanction of the Inspector of Inland Customs.

4*th.*—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed, and of the quantities of any of these substances which may be sold and removed from the refinery.

5*th.*—That the licensee shall pay Rs. in the following instalments :—

Rs.	on the	18 .
,,	,,	18 .
,,	,,	18 .
,,	,,	18 .

6*th.*—That the licensee shall produce no salt except such as may be educed from the crude saltpetre brought into or manufactured in the refinery.

7*th.*—That the licensee shall inform the Inspector when the quantity of saltpetre mentioned below as the approximate quantity to be refined within the period of the license has been completed, after which no more saltpetre shall be refined, except on the payment of such further sum and in such instalments as may be agreed upon by the licensee and the Inspector, the same to be endorsed on this license.

8*th.*—That the licensee, in case of the cancelment of this license, shall pay up all dues to the date of cancelment, and shall have no claim to any refund of money which may have been paid by him under this license.

9*th.*—That the licensee shall not bring into the refinery any saline substance except the following, that is to say :—

(*a*) crude saltpetre containing less than per cent., or

(*b*) nitrous earth containing less than per cent. of chloride of sodium.

10*th.*—That no saline substance shall be removed from the refinery except refined saltpetre or salt educed therefrom, except under the written sanction of the Inspector of Inland Customs, and on payment, in excess of the sums mentioned in this license, of two rupees eight annas per maund of such substance.

The refinery for which this license is granted contains pans and boilers, and the approximate amount of saltpetre intended to be refined during the period of the license is maunds.

This license shall have effect from the date hereof to the 18

Circle
District *Inspector of Inland Customs.*
Dated

Notification No. 49, dated 10th April, 1876. (N.-W. P.)

Under section 31, Act VIII. of 1875 (The Inland Customs Act), all members of the police force* of the North-Western Provinces, enrolled under Act V of 1861, are invested with the powers of a Customs Officer, as described in sections 17 and 18 of Act VIII. of 1875, in respect to the seizure of illicit salt or saltpetre, and the arrest of persons in possession of such articles.

Circular No. 47A., dated 31st August, 1877.

Search for, or seizure of, salt shall not be made unless the quantity shall exceed five seers in weight, or unless with the view of establishing evidence of some offence under the Inland Customs Act, 1875, other than that of the mere possession of illicit salt.

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* For rules for guidance of the police, made by the Inspector-General of Police with the sanction of Government, see police circulars.

The rule shall not apply to those tracts in which the possession of salt is prohibited by rules 7, 58, 77, and 80 of the Governor-General in Council dated the 30th June, 1876.

Sambhar Salt. Rules for supply of—

India's No. 257, dated 7th October, 1876, as amended by Nos. 347, dated 21st December, 1876, and 338, dated 29th October, 1878.

THE Assistant Commissioner of the Inland Customs Department in charge at the Sambhar Lake will be prepared to receive indents for the supply of salt in any quantity not less than fifty maunds from any person who is resident at any town to which there is direct communication by railway from Sambhar.

2. Salt will be supplied in compliance with such indents at the rate of 3½ annas per maund of 3,200 tolahs. No selection of special varieties of salt will be permitted for these consignments. The Government will, however, undertake to deliver salt of fair quality and of average sized crystals as excavated from the heap, and will also undertake that no local trader purchasing on selection shall be permitted to select special qualities of salt from any heap which may be open for the supply of traders from a distance who under this notification may deal direct with the Assistant Commissioner.

3. The salt indented for will be weighed, filled into bags, and loaded on the railway waggons by Government at an additional charge of half an anna per maund. The Assistant Commissioner will be prepared to supply bags to any parties requiring them at five annas per bag, each bag being made to contain three maunds of salt. Any person who prefers to do so may consign his own bags prepaid by rail to the Assistant Commissioner, who on the arrival of the bags will weigh off, pack and despatch the consignment. It must however be understood that the officer at Sambhar is empowered to refuse to despatch a consignment in cases where the bags are not sufficiently strong to stand the journey.

4. All traders and others indenting for salt under the provisions of this notification must, in the first instance, pay into the Government treasury of the district where they reside (*a*) the value of the salt they require at the rate of 4 annas per maund, (*b*) the duty of three rupees a maund, and (*c*) the price of the bags for packing, in the event of their preferring to buy bags from the Assistant Commissioner. They will then receive a receipt, which, they must forward by post (registered), together with their indent to the Assistant Commissioner at Sámbhar, mentioning the address to which they wish the salt consigned. The Treasury Officer will by the same day's post despatch a duplicate of the receipt to the Assistant Commissioner at Sambhar, and he, after comparing the two receipts, will at once cause the consignment to be despatched by railway *bearing* to the consignee, forwarding to him the railway receipt under bearing service cover.

5. The consignee will then take delivery from the railway in the usual manner on payment of the railway freight and charges.

6. It is to be distinctly understood that the Government is responsible only for due delivery of the salt to the Railway Company, and the railway receipt shall be a sufficient release to Government for the quantity consigned.

7. The railway authorities will arrange in concert with the Customs officials for the inspection and verification of the quantity of salt on the consignment passing the customs line at Bichpuri or Garhi Hasru, and it will not be necessary for any person to attend at those stations on behalf of the consignee.

Rajputana. Conditions of transport of salt from—

India's No. 1897, dated 25th July, 1879.

THE transit of salt produced or manufactured in any Native State included in the Rajputana or Central India Agencies, from any of the said States into any part of the British territory adjoining the same is prohibited, except when such salt is covered by a rawanna or pass, granted by such officer as the Commissioner of Inland Customs may appoint in this behalf, showing that it has paid duty at the rate of Rs. 2-8 per maund of 3,200 tolahs.

(2.—STAMPS).

STAMPS.

Officer in charge of stamps. Instructions for—

G. O. No. 171A., dated 21st August, 1877.

ONE of the Collector's Assistants in each district should be placed in charge of the stamp department. He should be guided by the instructions given in the following extract paras. 16 and 17 of the Stamp Committee's report :—

Para. 16.—What is wanted with each stamp report is a distinct exposition of the rise or fall of the aggregate revenue derived from each division of transactions which come under the operation of the Stamp Act, together with an intelligent analysis of the estimated causes of the rise or fall in each case. All that the Government gets at present through these reports are loose opinions of the generalizing class, such as "depression of trade," "poverty of the agricultural classes," &c., &c., which really explain nothing, inasmuch as it is often asserted with equal confidence that a year of prosperity, by reason of the free circulation of money, and a year of adverse conditions on account of the loans, mortgages, and other disposals of property occasioned by it, is favorable to the interests of the stamp revenue.

17.—One unsatisfactory condition of the present administration of stamp revenue is the paucity of criminal prosecutions for fraudulent evasions. It cannot be supposed that such evasions do not occur, and with great frequency, owing to the practical impunity with which they take place. Greater vigilance on the part of the general executive is needed and should be exacted. Very liberal remuneration should be accorded to informants who bring to light systematic evasions.

The agency of licensed vendors should be increased and used for promulgating the requirements of the stamp law as much as possible in view to checking ignorant evasions. This object would be furthered by distributing largely copies of the stamp schedules. Every Government office should have at least one such copy printed in large type and posted up in a conspicuous place.

In every ganj, bazaar, hát, or other place, where people congregate for the purposes of trade, such copies should be conspicuously posted, and every possible means adopted for acquainting the public with their obligations in this matter, as well as the penalties incurred by those who disregard them.

The duty of administering the stamp law includes—(1) the supervision of vend, and arranging that proper facilities for obtaining stamps exist; (2) ascertaining that the requirements of the law are generally known; (3) watching the extent to which different kinds of stamps are used, noting where there is any falling off, and ascertaining the cause by enquiry in the proper quarter, so that it may be verified that it is not due to neglect of the law; (4) trying breaches of the stamp law; (5) ascertaining, by enquiry from the different courts, that all documents, the existence of which becomes known and which are unstamped or insufficiently stamped, are impounded and treated according to the procedure prescribed by law; (6) ascertaining from time to time, by examination of a few files in the record-room taken at random, that the directions for perforating and re-perforating stamps are properly carried out; and (7) ascertaining by enquiry, through the police and otherwise, that persons engaged in trade, or who have occasion to execute documents, do not evade the law.

Commissioners should interest themselves personally in this matter, as well as in that of excise. They should watch over and

instruct the officers in charge, and let them feel that they are performing a most important public duty, in the success of which Government takes much interest.

G. O. No. 43A., dated 21st August, 1877.

Magistrates of districts should make over all cases relating to the stamp revenue for trial by the Magistrates to whom, as Assistant Collectors, charge of the department may be entrusted.

Search warrants in such cases may be granted by the Magistrate of the district only, to whom the Assistant Collector in charge of the department should apply, when he knows or suspects an offence against the stamp revenue to have been committed.

Circular No. 2A., dated 10th February, 1876.

Circular No. 4A., dated 11th March, 1876.

Such reports should be submitted through the Commissioner of Stamps, except in the case of forgery or fraudulent use f postal or telegraph stamps when the report is to be submitted direct to the local Government.

Court-fee stamps. Rules for supply of—

G. O. No. 25, dated 20th April, 1878, and No. 18, dated 30th January, 1879.

THE following are the rules for the supply, sale, number, renewal, and keeping accounts of court-fee stamps, framed under section 48, Act XVIII., 1869, and section 27, Act VII., 1870, and approved by the Governor-General in Council:—

A.—The supply and vend of stamps to be used under the Court Fees Act.

1. Court-fee stamps shall be supplied to district officers throughout the North-Western Provinces and Oudh by the Superintendent of Stamps, Calcutta, on indents countersigned by the Commissioner of Stamps, North-Western Provinces and Oudh.

2. The bulk of such stamps shall be kept in store in the Government treasury in one or more strong tin-lined chests or presses under double locks; the key of one lock of each chest or press always remaining with the officer in charge of the treasury, aud the key of the other with the treasurer.

3. All such stamps, when received, shall be noted in a store book under the joint signature or initials of the officer in charge of the treasury and of the treasurer, and all issues, with the balance remaining in stock, shall be similarly noted.

4. No discount shall be allowed on the sale of court-fees stamps.

5. Such stamps shall be issued from the treasury to the treasurer, and through him to *ex-officio* and salaried vendors.

6. Such stamps shall be sold to the public at the head-quarters of each district by the treasurer; at each tahsíli (except those at head-quarters) up to the value of Rs. 70 by the tahvildar or treasurer's agent; and at such other places as the Local Government may, by notification in the local official Gazette, from time to time determine, by salaried agents of the treasurer of the district.

7. Court-fee stamps up to a rupee in value shall be sold in the camp of each judicial officer on tour by some official on the ordinary staff of such officer. Court-fee stamps above a rupee in value must be procured at the district treasury or at a tahsíli.

8. On the presentation of any document requiring to be stamped under the Court Fees Act or the furnishing any such document, the stamp or stamps affixed shall immediately be defaced, as provided in section 30 of the Act.

B.—The number of stamps to be used for denoting any fee chargeable under the Court Fees Act.

9. When possible, the fee chargeable under the Act shall be denoted by a single stamp. If there be no stamp of the exact required value, the first stamp shall be of the next lower available value, and the margin shall be made up by stamps similarly selected.

When the treasurer or other vendor is unable to supply from his stock of stamps one of the exact value required, he shall supply a certificate in the following form :—

"Certified that , caste , resident of , has this this day applied for [*here specify the value of the stamps asked for*], and there being no stamps of these particular denominations procurable, I have furnished him with (*two or more as the case may be*) of the following values: namely [*here give detailed description of each stamp supplied*], these being the smallest number of stamps with which it was possible for me to make up the required amount."

And no court or public officer shall receive papers on which the fees are denoted by more than the absolutely required number of stamps, unless at the same time a certificate in the above form is produced.

C.—The renewal of damaged or spoiled stamps.

10. If any stamp purchased for use under the Court Fees Act shall have become damaged or spoiled before being brought into use, it shall be lawful for the officer in charge of the district in which the stamp was purchased, on his being satisfied that it was so purchased for use and that it was accidentally damaged or spoiled, to authorise a fresh stamp of the same value being given in place of it.

When a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against

India's No. 2768, dated 30th April, 1874.

the same defendant, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should in his opinion be refunded.

11. Requests for the renewal of stamps must be accompanied by a written statement showing that the stamps had been purchased for use and had been accidentally damaged. The officer to whom the request is made shall cause stamps of similar or equal value to be delivered to the applicant gratis, the spoilt stamps being given up to the officer.

D.—The keeping accounts of all stamps used under the Court Fees Act.

12. The treasurer shall keep a daily book of all sales of stamps issued to him for sale, entering from time to time all fresh stamps received and bringing down the balance at the close of each working day.

A similar book shall be kept by each *ex-officio* and salaried vendor.

13. The treasurer shall credit his receipts daily in the treasury.

The daily receipts of each tahvíldar shall be shown in the siyáha of the tahsíli.

In the case of each salaried vendor, special instructions will be issued as regards the crediting of his receipts.

14. The official entrusted with the sale of stamps in a camp shall keep up a daily book of the sales during each day and of the balance in hand at the close of it, and at the end of each month he shall forward to the treasury officer an abstract memo. of the sales during the month and of the balance in hand at the close of it.

15 Receipts from the sale of stamps in an officer's camp shall be credited from time to time in the district treasury or at a tahsíli, as opportunity offers. It shall be the duty of each officer to see that they are so credited; and, when necessary, to take special measures for remitting money received.

16. An abstract memo. in the annexed form A. shall be forwarded by each *ex-officio* and each salaried vendor at the close of each month to the treasury officer.

17. In the monthly statements of receipts under the Court Fees Act which are furnished to the Commissioner of Stamps, those receipts only shall be shown which have been actually credited in the treasury.

FORM A.

Memorandum.

		Number of stamps.	Value.
Balance in hand at the beginning of the month of	...		
Received during the month of	...		
Total	...		
Sold during the month of	...		
Balance at the close of the month of	...		

Rupees of the sales during (the previous month) were credited during (this month) with Rs. of the sales of (the current month) have been credited in (the subsequent month).

Daily register of court fees—

G. G.O. No. 3335 (Finl-Dept.), dated 21st September, 1877.

IN each court a register of the fees levied under chapter IV., and of those levied under the different articles of schedules I. and II. of the Court Fees Act, shall be maintained in the following form :—

(FOR CIVIL COURTS.)

I.—*Daily register of court-fees realized in the court of the*

Date.	Process fees.	Amount realized under Act VII. of 1870, schedule I, articles 1 to 9 inclusive.	Amount realized under the same schedule, Nos. 10 to 12.	Amount realized under schedule II.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	

(FOR REVENUE AND CRIMINAL COURTS.)

II.—*Daily register of court-fees realized in the*

Date.	Process fees.	Other fees.	Total.	Remarks.
	Rs.	Rs.	Rs.	

The entries are not to be made in detail, but only so as to show, in the case of the civil courts, the aggregate value of the stamps filed in the court during each day under each of the four classes indicated, and in the case of the criminal and revenue courts the total daily receipts from process fees and other fees. The entries should be initialled daily by the presiding officer.

Court-fees. Cancellation of—

India's No. 1763, dated 24th July, 1873, and G. O. No. 107, dated 12th April, 1879.

UNDER Act VII. of 1870, section 30, court-fee labels must be cancelled by punching out the figure-head. But this does not afford sufficient protection, and the record-keeper of every court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so at the time; the second punching shall invariably be made on the right side of the figure-head, but should not remove so much of the stamps as to render it impossible or difficult to ascertain its value or nature.

Copies. Cancellation of stamps on—

India's No. 3373, dated 24th September, 1875.

ANY court or office issuing copies, certificates or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it, as is frequently done by persons signing stamped receipts.

Stamp Acts. Table of remissions and reductions under—

UNDER section 33 of the Indian Stamp Act I. of 1879, the presiding officers of each court or office are required to examine every instrument liable to stamp duty coming before them, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India, when such instrument was executed or first executed.

Before October, 1860, instruments exempted from stamp duty were described in the Stamp Acts themselves. For the first time in Act XXXVI. of 1860 power was reserved for the Governor-General in Council to remit or reduce stamp duties on instruments by notifications in the official Gazette. The following table contains all the notifications authorising remissions or reductions of stamp duty since the passing of Act XXXVI. of 1860, save only those relating to the Straits Settlements, and those which are manifestly obsolete, such as notifications exempting tenders for loans:—

REMISSIONS OR REDUCTIONS OF STAMP DUTY

AUTHORISED BY

Notifications issued under the successive Stamp Acts.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1861.		
Policies of assurance or insurance against fire.	Reduced to 8 annas for every Rs. 1,000 or fraction of Rs. 1,000.	No. 338, dated 19th February, 1861. (*Act* 36 *of* 1860, *S.* 18.)
Foreign Bills of Exchange drawn out of the British territories in India.	Remitted till 5th October, 1861.	No. 188, dated 5th October, 1861. (*Act* 40 *of* 1860, *S.* 1.)
1862.		
Guarantees for the due adjustment of public claims or demands required from public officers on occasions of transfer of office, or of leave of absence, or of retirement.	Exempted ...	No. 4128, dated 11th August, 1862. (*Act* 10 *of* 1862, *S.* 33.)
Deeds, Instruments, and Writings executed in Double Island and Callagauk, including Alguada Reef dependencies of British Burmah.	Ditto ...	No. 6647, dated 21st November, 1862. (*Act* 10 *of* 1862, *S.* 33.)
1865.		
Customs Bonds	Reduced to— ...	No. 1285, dated 11th July, 1865. *Act* 18 *of* 1865, *S.* 2.)
If the penalty of the bond does not exceed Rs 25	Rs. a. p. 0 2 0	
If above Rs. 25 and not exceeding Rs. 50	0 4 0	
„ „ 50 „ „ „ 100	0 8 0	
„ „ 100 „ „ „ 200	1 0 0	
„ „ 200 „ „ „ 300	2 0 0	
„ „ 300 „ „ „ 500	4 0 0	
And for all sums above Rs. 500 ...	5 0 0	
Bills of Exchange drawn in Mysore on and after 1st August, 1865, on which full stamp duty may have been paid in that province when negotiated in British territory, and *vice versâ*.	Exempted ...	No. 1028, dated 26th June, 1865. (*Act* 18 *of* 1865), *S.* 2.) See No. 1083, dated 6th June, 1879.

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1866.		
Leases or other engagements, and counterparts thereof, executed between landlords and tenants relative to land paying revenue to Government in the Provinces of Mysore and Coorg.	Exempted ...	No. 91, dated 20th April, 1866. (*Act* 18 *of* 1865, *S.* 2.)
1868.		
A certain Investment or Deed of Trust executed by certain Mysore Princes, constituting Prince Ghúlám Muhammad, Sháhzáda Rahim-ud-dín, and Sházáda Pakaktier, as Trustees of their portions of the Mysore Grant aggregating Rs. 15,60,000.	Exempted ...	No. 1629, dated 6th August, 1868. (*Act* 18 *of* 1865, *S.* 2.)
Proxy papers used at Municipal Elections. Scientific Society and Service Fund Meetings, and the like, where the transactions in which the papers are used have nothing of a mercantile character.	Ditto ...	No. 1912, dated 18th August, 1868. (*Act* 18 *of* 1865, *S.* 2.)
1870.		
Agreements made by ryots in opium-producing districts for the cultivation of the poppy for Government.	Exempted ...	No. 1228, dated 17th February, 1870. (*Act* 18 *of* 1869, *S.* 16.)
Mortgage deeds executed by salaried officers of Government as security for the due performance of their duties.	Ditto ...	No. 391, dated 12th May, 1870. (*Act* 18 *of* 1869, *S.* 16.) (Superseded by No. 2280, dated 23rd July, 1875.
1871.		
Bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties, which are chargeable under Schedule 2, No. 6, of the Court Fees Act, VII. of 1870.	Exempted ...	No. 47, dated 6th January, 1871. (*Act* 7 *of* 1870 *S.* 35.)
1872.		
Bonds executed by Money Order Agents or their Sureties for the due performance of their duties as such Money Order Agents.	Exempted ...	No. 281, dated 14th June, 1872. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in the hill tracts of Chittagong.	Ditto ...	No. 3764, dated 25th October, 1872, (*Act* 18 *of* 1869. *S.* 16.)

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted. or reduced.	Number and date of Notifications (with law under which issued).
1873.		
Certificates granted under section 259, Act VIII. of 1859, by which the right, title and interest in immoveable property sold in execution of a decree by a civil court are transferred to the purchaser.	Exempted ...	No. 3906, dated 24th October, 1873. (*Act* 18 *of* 1869, *S.* 16.)
1874.		
Bonds executed for the purpose of guaranteeing that the local income from private subscriptions of a charitable hospital or dispensary shall not be less than a specified sum per mensem.	Exempted ...	No. 382, dated 16th January, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Contracts for service in British Burmah under the Chief Commissioner of that province, entered into between natives of India emigrating to British Burmah and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.	Ditto ...	No. 599, dated 23rd January, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Receipts for pay given by Non-Commissioned Officers or Soldiers of Her Majesty's Army or Her Majesty's Indian Army not being in civil employ. Receipts for pensions or allowances given by persons receiving pensions or allowances in respect of their service as such Non-Commissioned Officers or Soldiers and not being in civil employ. Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a Non-Commissioned Officer or Soldier of either of the said armies and is not in civil employ.	Ditto ...	No. 1101, dated 13th Febuary, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in favor of, by or on behalf of the Government, relating to the carriage of grain to or in the territories under the respective Governments of the Lieutenant-Governor of Bengal and the Lieutenant Governor of the North-Western Provinces.	Exempted till 30th November 1874.	No. 1389, dated 26th February, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments relating to advances made by or under the authority of Government to ryots or cultivators for the purchase of grain in Bengal and the Benares division of the North-Western Provinces	Ditto ...	No. 1401, dated 27th February, 1874. (*Act* 18 *of* 1869, *S.* 16.)

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1874—(*continued*).		
Instruments relating to land, or benefits to arise out of land, executed by members of the following tribes residing in the Bannu district within the limits specified below :—		
Ahmadzái Wazírs.		
Bounded—North, independent territory east, territory of Nawáb Khwaja Muhammad Khán Khattak; south, Kurm river, Serrani tappahs and the Murwat thall; west, independent territory.		
Utmanzái Wazírs.		
Bounded—North, independent territory; and Kurm river; east, Banuchi tappahs and Murwat thall; south, Murwat thall; west, indepndent territory.	Exempted till 31st December, 1876.	No. 1739, dated 13th March, 1874. (*Act 18 of 1869, S.* 16.)
Bhittannis.		
Bounded—North, independent territory and Murwat thall; east, Murwat thall; south, Murwat thall; west, independent territory.		
Bhittanni location of Karam tála.		
Surrounded by Murwat thall.		
Bungi Khels (Khattaks).		
Bounded—North, territory of Nawáb Khwaja Muhammad Khán Khattak; east, lands of the Sagri Khattaks; south, rivers Indus and Kalabagh; west, same as north.		
Release of any claim secured by a document chargeable with stamp duty of less than Rs. 8.	Reduced to the stamp duty with which such document is chargeable.	No. 2201, dated 2n April, 1874. (*Act 18 of 1869, S.* 16.)
Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp duty, if the value of the property is expressed in the release and does not exceed Rs. 700.	Reduced to the stamp duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the release.	(Cancelled as regards instrument of divorce by Notification No. 188, dated 15th January, 1875.
Instrument of divorce executed by a Muhammadan husband, whether by way of "tulak," "khoola," or otherwise.	Reduced to one rupee.	

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1874—(*concluded*).		
Conveyances by endorsement of rights secured by the instruments known as satas in the Hyderabad Assigned Districts.	Exempted ...	No. 3226, dated 22nd May, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed by ryots or cultivators in Bengal and the Benares division of the North-Western Provinces relating to the payment of advances made to them in grain by or under the authority of Government.	Exempted till 30th November, 1874.	No. 3910, dated 19th June 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of exchange of immoveable property where no money is paid, or agreed to be paid, for equality of exchange.	Reduced to Rs. 4.	No. 5934, dated 30th September, 1874. (*Act* 18 *of* 1869, *S* 16.)
Instruments by which moveable or immoveable property is conveyed to the Secretary of State for India in Council by way of sale, lease, or exchange, where money is paid by Government for equality of exchange. *In supersession of Notification No.* 3969, *dated* 25*th June*, 1874, *which included mortgage also.*	Exempted ...	No. 6046, dated 9th October, 1874. (*Act* 18 *of* 1869, *S.* 16.)
Affidavits made as a condition of enlistment under the Indian Articles of War.	Ditto ...	No. 7516, dated 31st December, 1874. (*Act* 18 *of* 1869, *S.* 16.)
1875.		
Bonds executed by the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government within the limits of the Benares and Patna Opium Agencies.	Exempted ...	No. 503, dated 22nd January, 1875. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of gift of immoveable property when the value does not exceed Rs. 1,500.	Reduced to the duty chargeable on a conveyance for a sum equal to the value of the immoveable property given.	No. 179, dated 16th April, 1875. (*Act* 18 *of* 1869, *S.* 16.)
Within the limits of the Secunderabad Cantonment :—		
Bill of exchange payable otherwise than on demand.		
Promissory note payable otherwise than on demand.		
Bill of exchange, promissory note, cheque or order for the payment on demand of an amount exceeding Rs. 20.	Exempted ...	No. 1039, dated 28th May, 1875. (*Act* 18 *of* 1869, *S.* 16.)
Receipt or discharge given for or upon the payment of money, or delivery of goods in satisfaction of a debt, the amount or value of which money or goods exceeds Rs. 20.		

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued.)
1875—(*concluded*).		
Title Deeds or Sunnuds granted by Government to Bhumias in Ajmere.	Exempted ...	No. 1243, dated 4th June, 1875. (*Act* 18 *of* 1869, *S.* 16.)
Counterpart of any instrument ...	Reduced so as in no case to exceed the duty chargeable on the original.	No. 2255, dated 23rd July, 1875. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed by salaried officers of Government to secure the due performance of their duties.	Exempted ...	No. 2280, dated 23rd July, 1875. (*Act* 18 *of* 1869, *S.* 16.) (In supersession of No. 391, dated 12th May, 1870.) (Superseded by No. 1483, dated 7th July, 1876.)
Instruments executed by ryots or cultivators in the Allahabad District to secure the repayment of advances made to them by or under the authority of Government.	Exempted till 31st December, 1875.	No. 4067, dated 15th October, 1875. (*Act* 18 *of* 1869, *S.* 16.)
1876.		
Instruments executed by the holder of any salaried office under Government or by his surety for the due performance of the duties of his office.	Exempted ...	No. 1483, dated 7th July, 1876. (*Act* 18 *of* 1869, *S.* 16.) (In supersession of No. 2280, dated 23rd July, 1875.)
Documents described as Form II. in Rule 13 of the rules laid down by the Governor of Bombay in Council under the provisions of section 28 of the Bombay Survey and Settlement Act I. of 1865.	Reduced to an amount equal to the yearly revenue assessed on the lands to which such documents refer in cases in which the stamp duty chargeable under Article 11 of Schedule II. of the General Stamp Act, 1869, exceeds such amount.	No. 3422, dated 22nd December, 1876. (*Act* 18 *of* 1869, *S.* 16.)

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1877.		
Security bonds for the due performance of their duties by headmen nominated or appointed in accordance with the rules made by the Lieutenant-Governor of Bengal under section 99 of Act III. (B. C.) of 1876.	Exempted ...	No. 1046, dated 23rd February 1877. (*Act* 18 *of* 1869, *S.* 18.)
Instruments executed by ryots or cultivators in the following mauzas of the Lalitpur district, North-Western Provinces, to secure the repayment of takávi advances made to them by or under the authority of Government :—	Exempted till 31st December, 1877.	No. 1173, dated 16th June, 1877. (*Act* 18 *of* 1869, *S.* 16.)
PARGANA. — MAUZA.		
Lalitpur ... Pissria Pali. / Nem Khera. / Singapur. / Kulna. / Kalathra.		
Balabahat ... Barkhera. / Richha. / Mohole.		
Banpur ... Chanki. / Sindwaho. / Digwar. / Gondrapur.		
Mahroni ... Chyen. / Cheria Latkanju. / Midarwaho.		
Maraura ... Bachranni. / Bhaunta. / Dongra Khurd. / Gurha. / Kheria. / Malona. / Tarauli. / Putna. / Chandra. / Digwar. / Guriana. / Dhaulpura.		

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1877—(*concluded*).		
PARGANA. MAUZA.		
Maraura—(*concluded*). { Gaona Gundera. Narhat. Lamnow Arjun Kheria. Dampura. Bareja. Samaria. Garoli Kalan. Bamrana. Maharajpura. Jamunia. Gona.		
Instruments whereby the owner or occupier of land in a village in the Presidency of Bombay relinquishes his rights therein to the Local Government upon the site of the village being changed by the order or with the consent of the said Local Government, and accepts in exchange therefor the right to occupy land in a new village site upon such terms as the said Local Government may prescribe.	Reduced to 4 annas.	No. 1715, dated 6th July, 1877. (*Act* 18 *of* 1869, *S.* 16.)
Leases of fisheries and the counterparts of such leases granted under section 4 of Act VII. of 1875 (the Burmah Fisheries Act).	Exempted ...	No. 2038, dated 20th July, 1877. (*Act* 18 *of* 1869, *S.* 16.)
Bills of exchange drawn and fully stamped in Berar and negotiated in British India on or after 1st January, 1878, and bills of exchange drawn and fully stamped in British India and negotiated in Berar.	Ditto ...	No. 587F., dated 10th December, 1877 (*Act* 18 *of* 1869, *S.* 16.)
1878.		
Security bond executed by a Thoogyee in British Burmah for the due performance of the duties of his office.	Exempted ...	No. 141, dated 26th April, 1878. (*Act* 18 *of* 1869, *S.* 16.) (Superseded by No. 3030, dated 20th September, 1878.)
Security bond (házir zámini) executed to secure the personal attendance of gomashtas and other native employés of the Opium Department.	Ditto ...	No. 2147, dated 29th March, 1879. (*Act* 18 *of* 1869, *S.* 16.)

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1878—(*concluded*).		
Instruments executed by ryots or cultivators in the North-Western Provinces and Oudh for securing the repayment of advances made to them by or under the authority of Government for the purchase of seed and cattle.	Exempted till 30th November, 1878.	No. 1028, dated 11th June, 1878. (*Act* 18 *of* 1869, *S.* 16.)
Kabulyats to take up unoccupied land for cultivation in the Bombay Presidency executed under the rules laid down by the Governor of Bombay in Council in accordance with the provisions of the Bombay Survey and Settlement Act I. of 1865.	Reduced to an amount equal to the yearly revenue assessed on the lands to which such document refers whenever such annual assessment is less than 8 annas.	No. 1316, dated 28th June, 1878 (*Act* 18 *of* 1869, *S.* 16.)
Security bond executed by or on behalf of a Thoogyee in British Burmah for the due performance of the duties of his office.	Exempted ...	No. 3020, dated 20th September, 1878. (*Act* 16 *of* 1869, *S.* 16.) In supersession of No. 141, dated 26th April, 1878.
1879.		
Bills of exchange and cheques drawn in Mysore on which the full rate of stamp duty has been paid there and presented for payment or otherwise negociated in British India.	Exempted ...	No. 1083, dated 6th June, 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of exchange and cheques drawn in the Hyderabad Assigned Districts on which the full rate of stamp duty has been paid there and presented for payment or otherwise negociated in British India.	Ditto ...	No. 1191, dated 13th June, 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of exchange and cheques drawn in the cantonment of Secunderabad on which the full rate of stamp duty has been paid there and presented for payment or otherwise negociated in British India.	Ditto ...	No 1299, dated 20th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Agreements exeeuted for service or for performance of work in the coffee plantations in Madras, Coorg, and Mysore, when the advance given under the agreement does not exceed Rs. 20.	Reduced to one anna.	No. 3261, dated 11th October, 1879. No 1585 I.G, dated 30th October, 1879. (*Act* 1 *of* 1879, *S.* 8.)
Entry as a vakil on the roll of any High Court of any person who was bound as clerk to a vakil of such court under articles executed before the 1st April, 1879, and the term of which was unexpired on that date.	Reduced to Rs. 275.	(No. 3645, dated 1st November, 1879. *Act* 1 *of* 1879, *S.* 8.) Superseded by No. 1479, dated 27th March, 1880.

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1880.		
Agreements described in section 43 of the Dekkhan Agriculturists' Relief Act, 1879.		
Copies of instruments which the village registrar has to deliver to the parties under section 58 of the Dekkhan Agriculturists' Relief Act, 1879.	Exempted ...	No. 10, dated 3rd January, 1880. (*Act* I *of* 1879, *S.* 8.)
Powers-of-attorney furnished to relatives, servants, or dependants under section 68 of the Dekkhan Agriculturists' Relief Act, 1879.		
Receipts given by mounted police constables on account of their pay and allowances.	Ditto ...	No. 1174, dated 13th March, 1880. (*Act* I *of* 1879, *S.* 8.)
Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.	Ditto ...	No. 1410, dated 27th March, 1880. (*Act* I *of* 1879, *S.* 8.)
Entry as a vakil on the roll of any High Court under the Letters Patent constituting such Court— (*a*) of any person who was bound as clerk to a vakil of such Court under articles executed before 1st April, 1879; (*b*) of any pleader of a District Court who may apply for such entry under the rules of the High Court before the 1st April, 1883.	Reduced to Rs. 275 with effect from 1st April, 1879.	No. 1479, dated 27th March 1880. (*Act* I *of* 1879, *S.* 8.) In supersession of No. 3645, dated 1st November, 1879.
Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.	Exempted ...	No. 444, dated 8th May, 1880. (*Act* I *of* 1879, *S.* 8.)
Receipts endorsed by the payee on Postal Money Orders	Ditto ...	No. 731, dated 22nd May, 1880. (*Act* I *of* 1879, *S.* 8.)
Instruments executed in 1878 in the following districts in the North-Western Provinces and Oudh by ryots, cultivators, or zamindars for securing the repayment of advances made to them by or under the authority of Government for the purchase of seed and cattle :— Shahjahánpur. | Fatehpur. | Muttra. Bareilly. | Hamirpur. | Gorakhpur Etah. | Etáwah, | Basti. Agra. | Mainpuri. | Jalaun. Cawnpore. | Farukhabad	Ditto ...	No. 1247, dated 19th June, 1880. (*Act* I *of* 1879, *S.* 8.)

Remissions or reductions of Stamp Duty.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1880—(*concluded*).		
Instruments of gift of shares in a company or association.	Reduced to the amount prescribed in article 60 (*a*), schedule I. of Act I. of 1879, for a transfer of such shares for a consideration equal to their value as set forth in such instrument of gift.	No. 1379, dated 26th June, 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements executed respecting the occupancy of land, whether surveyed or not, and the payment of land revenue therefor, under the "Bombay Land Revenue Code, 1879" (Bom. Act V. of 1879), or any rules made thereunder.	Exempted ...	No. 2327, dated 14th August, 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements with Railway Companies or Administrations for the conveyance of goods and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.	Ditto ...	No. 2329, dated 14th August, 1880. (*Act* 1 *of* 1879, *S.* 8.)
Instruments executed for repayment of loans made under Northern India Takavi Act X. of 1879.	Ditto ...	No. 3089, dated 2nd October, 1880.
All agreements with Railway Companies or Administrations which purport to limit the obligations or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, sections 151 and 161, and are in a form approved by the Governor-General in Council, under section 10 of the Indian Railway Act, 1879.	Ditto ...	No. 3715, dated 13th November, 1880 (*Act* 1 *of* 1879, *S.* 8.)
1881.		
Receipts given for payment of interest on Government promissory notes.	Ditto ...	No. 1163, dated 12th March, 1881. (*Act* 1 of 1879, *S.* 8.)
Instruments executed by Government officers and their sureties to secure the due accounting for property received by such officers by virtue of their office	Ditto ...	No. 2778, dated 2nd September, 1881. (*Act* 1 *of* 1879, *S.* 8.)
Leases or counterparts thereof executed at the time of Settlements made directly by Government with existing occupants of land, whether zamindars or tenants and whether self-cultivating or not, provided that no fine or premium is paid in consideration of such lease.	Ditto ...	No. 2967, dated 9th September, 1881 (*Act* 1 *of* 1879, *S.* 8.)
Receipts given by, or on behalf of, depositors in Post Office Savings Banks for sums of money with drawn from such banks in all cases in which but for this exemption such receipts would be liable to stamp duty.	Ditto ...	No. 4162, dated 11th November, 1881. (*Act* 1 of 1879, *S.* 8.)

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Indian Stamp Act. Rules under—

India's No. 875, dated 26th February, 1881, as amended by India's No. 966, dated 4th June, 1881.

THE following are rules made under sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act :—

CHAPTER I.—PRELIMINARY.

1. These rules shall come into force throughout British India on the 1st April, 1881.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(*a*) Impressed stamps, including—

Impressed sheets, – that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with these rules.

Impressed labels,—to be affixed and impressed by Government officers as directed in Chapter III. of these rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these rules.

CHAPTER II.—OF IMPRESSED SHEETS.

4. All instruments chargeable with duty, except hundis, may be written on impressed sheets, and, except as provided by section 10 of the said Act and by these rules, shall be so written.

5. (*a*) When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or,

where such application is made to a stamp-vendor, the vendor, certifies that he is unable to furnish a single stamp of the required value.

(*b*) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp-vendor has certified under clause (*a*) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(*c*) No certificate shall be made under clause (*a*) or clause (*b*) by a stamp-vendor in any case in which stamp duty required exceeds the highest value of the stamps which such vendor is authorised to sell.

(*d*) When, under this rule, two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*e*) When a single sheet used under this rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument, provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet: provided, further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.

Chapter III.—Of Impressed Labels.

6. Impressed labels may be used for the following instruments and counterparts thereof, namely—

(1) Administration-bonds:
(2) Affidavits.
(3) Appointments made in execution of a power:
(4) Articles of association of a company:
(5) Articles of clerkship:
(6) Bill of lading:
(7) Charter-parties:
(8) Declarations of trust:
(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other security, or upon the hypothecation of moveable property:
(10) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:
(11) Memoranda of association of companies:
(12) Notes of protest:
(13) Petitions for leave to file a specification of an invention, &c.:
(14) Policies of insurance:
(15) Revocations of trust:
(16) Warrants for goods:

and for the following, when written in any European language, provided that any instrument written in any language other than English shall have attached to it a translation in the English language:—

(17) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets:

(18) Instruments engrossed on parchment and written in the English style, which, in the opinion of such officer, cannot conveniently be written on impressed sheets:

(19) Awards:

(20) Bills of exchange payable otherwise than on demand and drawn in British India:

(21) Bonds:

(22) Certificates of sale:

(23) Composition-deeds:

(24) Conveyances:

(25) Instruments imposing a further charge on mortgaged property.

(26) Instruments of apprenticeship:

(27) Instruments of co-partnership:

(28) Instruments of dissolution of partnership:

(29) Instruments of exchange:

(30) Instruments of gift:

(31) Instruments of partition:

(32) Leases:

(33) Letters of license:

(34) Mortgage-deeds:

(35) Powers of attorney:

(36) Reconveyances of mortgaged property:

(37) Releases:

(38) Settlements:

(39) Transfers of the description mentioned in article No. 60, clauses (*b*), (*c*), and (*d*) of the 1st schedule of the said Act.

7. The following officers are empowered to affix these labels to the instruments mentioned in rule 6, namely:—

(*a*) the Collectors of Calcutta and Karachi:

(*b*) the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Maulmain, and Akyab;

(*c*) the Commissioner of Stamps, North-Western Provinces and Oudh:

(*d*) the Superintendent of Stamps (Political Resident), Aden.

8. (*a*) Every such officer shall, upon any instrument mentioned in rule 6 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(*b*) When the stamp duty amounts to twenty rupees or upwards, such officer shall further write on the face of the label or labels his initials, and attach his usual signature to the instrument immediately under the labels.

9. (*a*) Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in rule 7, clause (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in the manner provided by rule 8.

(*b*) Every sheet or such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

10. (*a*) The payment of duty on instruments (other than bills of exchange, cheques, and promissory notes) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*) When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in Rule 7, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rule 8 (*a*) and (*b*) and return the same to the Collector for delivery to the person by whom it was produced.

Chapter IV.—Adhesive Stamps.

11. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

12. Except as otherwise provided in these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One anna."

13. The following instruments when stamped with adhesive stamps shall be stamped as follows :—

(*a*) Bills of exchange, cheques, and promissory notes drawn or made out of British India, with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers by endorsement of shares of public companies and associations with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an advocate, vakil, or attorney on the roll of any High Court with an adhesive stamp bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamps shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*) Notarial Acts with adhesive foreign bill stamps bearing the word "Notarial" printed over them.

Chapter V.—Miscellaneous.

14. When it is necessary under section 15 of the said Act to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

15. Every payment made under section 30 of the said Act shall be made in cash.

16. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

17. Any Magistrate convicting or trying an offender under Chapter VIII. of the Stamp Act may grant to any person who may have contributed to the conviction a reward within a limit to be fixed by the Local Government.

India's No. 911, dated 24th June, 1879.

The "stamped labels" referred to in paragraph 3 of the above rules are a class of impressed stamps, and all the provisions of the Act relating to impressed stamps apply equally to these stamped labels.

Sections 52 and 54 apply to all kinds of stamps used under the Stamp Act; but great caution should be used in refunding the value of "adhesive labels.

India's No. 25, dated 24th January, 1881.

Local Governments may allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refunds be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless.

General stamps. Rules for vend of—

Notifications No. 24, dated 20th April, 1878, and No. 142A., dated 1st May, 1878.

The following are the rules for regulating the sale of general stamps, framed by the Government of the North-Western Provinces and Oudh, under section 48, Act XVIII., 1869, and approved by the Governor-General in Council:—

I. For the purpose of these rules, stamps are divided into two classes:—

Class I.—Adhesive stamps—stamps under schedule I., articles I. and II.; stamps under schedule II., articles I. to VIII.

Class II.—All other stamps prescribed by the General Stamp Act, 1869.

II. Stamps in class I. may be sold by any person; stamps in class II. shall be sold by *ex-officio* and licensed vendors in accordance with these rules.

III. The treasurer of each district and such ministerial officers at tahsíls as may be authorised by Collectors shall be *ex-officio* vendors; such persons as may be licensed by the Collector or any other officer empowered by the Local Government to grant licenses shall be licensed vendors. The Collector or other officer so authorised should make such arrangements for the appointment of licensed vendors that the people need only come to the treasury to purchase direct when the stamp they require is one of the high values for which the licensed vendors do not get discount.

IV. *Ex-officio* vendors shall sell such stamps as they may be directed by the Local Government to sell. Licensed vendors shall sell such stamps as are indicated in their licenses. They should ordinarily be restricted to the sale of stamps of value not exceeding Rs. 10 each.

V. Every license should be issued in the annexed form (A.) and renewed every year, and it may at any time be revoked by the authority granting it.

VI. Subject to Rule VIII., every person who purchases from Government, by payment of ready money, stamps in class I., shall receive the same at such discount, not exceeding the following rates, as may be prescribed by the Local Government:—

	Per cent.
Stamps not exceeding in value 8 annas each ...	6¼
Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each	4
Stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each	2

VII. Subject to Rule VIII., every licensed vendor who purchases from Government, by payment of ready money, stamps of class II., shall receive the same at such discount, not exceeding the following rates, as may be prescribed by the Local Government:—

	Per cent.
Vendors licensed at places where stamps are sold by Government	3
Vendors licensed at other places	5

VIII. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be

purchased at one time less than the *quantity which may be prescribed by the Local Government in respect of any class or value of stamps.

IX. The Local Government may authorise licensed vendors to be supplied with stamps of either class without requiring payment in ready money. Such licensed vendors may receive commission on these stamps sold by them at a rate, to be prescribed by the Local Government, not exceeding 2 per cent. In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

X. Every licensed vendor shall at all times have stuck up in a conspicuous station, outside the place of vend, a signboard bearing the name of the vendor, with the words "Licensed vendor of stamps" in English and in the vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and the said vernacular, placed so that they can readily be seen and read by purchaser.

XI. Every *ex-officio* or licensed vendor shall write on the back of every stamp of class II. which he sells a serial number, the date of sale, the name and residence of the purchaser and the value of the stamp in full in words, and his own ordinary signature. At the same time he shall make corresponding entries in a register to be kept by him in such form as the Local Government may prescribe. No such vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

XII. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

XIII. No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XIV. Every vendor shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the Collector of the district, or any officer duly authorised by such Collector or by the Local Government, at any time to inspect such accounts and the register which he is required to keep under Rule XI., and to examine the store of stamps in his possession.

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* In order to enable discount to be given, it is necessary that a minimum quantity of stamps of an aggregate value of not less than five rupees shall be purchased at one time (Commissioner of Stamps' Circular No. 9, dated 3rd June, 1878.

XV. Every vendor shall at any time, on the demand of the Collector or other officer duly authorised by the Local Government, deliver up all stamps of class II. remaining in his possession, and if such stamps have been paid for, shall receive back the value thereof less any discount which may have been allowed.

XVI. Every vendor granting a certificate under section 49 of the General Stamp Act, 1869, will specify therein the stamps of the highest value, below the required value, which he can supply to make up such required value.

XVII. Local Governments may, with the previous consent of the Postal authorities, grant licenses to postmasters for the sale of non-judicial stamps under the same conditions and restrictions as are observed in the case of ordinary licensed vendors.

India's No. 3684, dated 15th November, 1880.

A.

LICENSE FOR VEND OF STAMPS UNDER ACT XVIII. OF 1869 FOR THE YEAR .

To

son of ,

resident of

You are hereby authorised, agreeably to the provisions of section 48, Act XVIII. of 1869, to sell general stamps under the conditions herein set forth.

1. Stamped papers and adhesive stamps of value not exceeding Rs. each, that you may obtain from the treasury, shall alone be sold.

2. You will note on the back of every impressed bi-colour stamp you sell the serial number, date of sale, name and residence of the purchaser, and the value of the stamp in full in words, and attach your signature to this endorsement. These particulars you will also note in your sale register to be kept in such form as may be from time to time prescribed.

3. You shall not knowingly make a false endorsement on a stamp sold or a false entry in your register.

4. You are required to deliver any stamps in your possession for sale that may be demanded on tender of its value in any currency which would be accepted on behalf of Government by the Collector of the district.

5. You shall not sell any stamps that may be declared obsolete.

6. You shall not demand or accept for any stamp other than the actual value denoted thereon.

7. You shall at all times have stuck up in a conspicuous station, outside the place of vend, a signboard bearing your name with the words "Licensed vendor of stamps" in English and in the vernacular language of the district. You shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps solds by you, together with the rules for regulating the sale of general stamps framed under section 48 of the General Stamp Act, in English and the said vernacular, placed so that they can readily be seen and read by purchasers.

8. You shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the Collector of the district, or any officer duly authorised by such Collector or by the Local Government, at any time to inspect such accounts and the register which you are required to keep under Rule XI., and to examine the store of stamps in your possession.

9. You shall be liable for any infractions of these conditions to the penalties prescribed in section 48, Act XVIII. of 1869.

(3.—EXCISE.)

(3.)—EXCISE.

Rules as to Opium.
Notn. No. 2ºA., dated 2nd February, 1878.

THE following are the rules made under sections 5 and 13 of the Opium Act, 1878. Excepting as in any case expressly limited, these rules apply to all the territories administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissoner of Oudh:—

RULES.

I.—*Interpretation-clause.*—In these rules—

(1) "Jaunsár Báwar" means that portion of the pargana of Jaunsár Báwar, in the district of Dehra Dún, which is outside of the cantonment of Chakráta, or of such limits beyond the boundaries of this cantonment as the Lieutenant-Governor of the North-Western Provinces may, by notification in the *North-Western Provinces and Oudh Gazette*, from time to time prescribe.

(2) "Board" means, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue for the North-Western Provinces, and, in the territories administered by the Chief Commissioner of Oudh, the Chief Commissioner.

(3) "Commissioner" means the Commissioner of Excise.

(4) "Collector" means any revenue officer in independent charge of a district and includes a Deputy Commissioner.

(5) "Officer in charge of the excise revenue" means any subordinate officer of his staff whom the Collecter may place in executive charge of the excise administration of the whole or part of a district.

(6) "Opium" means the inspissated juice of the poppy.

(7) "Intoxicating drugs" include madak and chandu, and every preparation and admixture thereof, and kafa and all other intoxicating or narcotic preparations of opium and of the poppy, but does not include poppy-heads.

(8) "Poppy-heads" means the dry capsules of the poppy plant.

(9) "Farmer" means a person who has obtained from the Collector, under Rule XXVI. or Rule XXXII., a farm of the duties leviable on the retail vend of all or any "intoxicating drugs" or of "poppy-heads.

(10) "Licensed vendor" means a person who has obtained a license for retail vend under Rule XVIII., XIX., (*b*)., XX., XXII., XXIV., or XXXII.

(11) "Medical practitioner" means a medical practitioner to whom a license has been granted by a Collector under Rule VI.

(12) "The words "import," "export," and transport" have the meanings assigned to them in the Act.

Notn. No. 351, dated 20th September, 1881.

(13) "Seer" means a weight of 80 tolas.

II.—*Cultivation.*—Excepting in Jaunsár Báwar during the term of the current settlement, the cultivation of the poppy, otherwise than for the Government, is prohibited. The Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh may, by notification in the *North-Western Provinces and Oudh Gazette*, define the tracts within which such cultivation for the Government is allowed, and, after such a notification has appeared, the cultivation of the poppy elsewhere is absolutely prohibited.

III.—*Manufacture.*—The manufacture of opium, except for the Government, and the manufacture of more than three tolas weight of intoxicating drugs without a license from the Collector or a farmer, are prohibited.

IV.—*Possession.*—Except as provided in Rule V.—

(i) no person shall have in his possession any opium other than opium purchased from the Government, or from a farmer or licensed vendor:

(ii) no person, not being a farmer, licensed vendor, or medical practitioner, shall have in his possession more than three tolas of opium or intoxicating drugs or more than five seers of poppy-heads.

V.—Rule IV. does not apply to—

(i) persons in Jaunsár Báwar having in their possession opium produced in Jaunsár Báwar;

(ii) persons authorised to cultivate the poppy under Act XIII. of 1857 having in their possession (*a*) newly extracted poppy-juice during the usual period between the full growth of the poppy and the date fixed for the delivery of the produce to the Opium Agent; (*b*) poppy-heads for one month after the delivery of their opium to the Opium Agent; (*c*) poppy-heads containing seed for sowing from May to December inclusive;

(iii) travellers and visitors from foreign countries having in their possession any quantity of opium produced in foreign territory, or intoxicating drugs prepared therefrom, not exceeding two seers in weight for the whole party, intended for the personal use of such travellers and visitors or their attendants, and not for sale or barter;

(iv) foreign horse-dealers entering British India with their horses, having in their possession opium produced in foreign territory, or intoxicating drugs prepared therefrom, limited to ten tolas weight per horse;

(v) opium, intoxicating drugs, or poppy-heads in transit covered by a pass under these rules.

If opium or intoxicating drugs be found in possession of any such travellers, visitors, or horse-dealers, in excess of the authorised quantity, such excess shall be liable to confiscation; but the persons in whose possession it may be found shall not be subject to any further penalty.

VI.—The Collector may grant to any medical practitioner residing within his district a license in form I. appended to these rules, for the possession and retail of opium and intoxicating drugs for medical purposes only.

VII.—*Transport from Jaunsár Báwar forbidden.*—The transport of opium, poppy-heads or intoxicating drugs from Jaunsár Báwar into other British territory is forbidden. These articles may be exported from Jaunsár Báwar only into foreign countries.

VIII.—*Transport from elsewhere than Jaunsár Báwar.*—When a farmer or licensed vendor desires to transport opium, intoxicating drugs, or poppy-heads—

case (*a*), from one district to another,

case (*b*), from one pargana to another pargana of the same district when the parganas of a district are farmed to different farmers,

he shall obtain a pass for each consignment in such form as the Commissioner may from time to time prescribe—

in *case* (*a*), from the officer in charge of the excise revenue of the district,

in *case* (*b*), from the tahsíldar of the pargana,

from which, as the case may be, such opium, intoxicating drugs, or poppy-heads are to be transported.

The pass shall specify—

(1) the name of the person in charge of the consignment,

(2) the name of the consignee,

(3) the number of packages and the weight and contents of each, and

(4) the destination of the consignment.

Each package shall be stamped in the presence of the officer granting the pass with his official seal.

IX.—No such pass shall be granted unless the person applying for it can produce a written permission to apply for such pass—

in *case* (*a*), from the officer in charge of the excise revenue of the district,

in *case* (*b*), from the tahsíldar of the pargana,

to which, as the case may be, the opium, intoxicating drugs, or poppy-heads are to be transported.

X.—A copy of every transport pass granted shall be sent—

in *case* (*a*), to the officer in charge of the excise revenue of the district,

in *case* (*b*), to the tahsíldar of the pargana to which, as the case may be, the consignment is to be transported.

XI.—The bulk of a consignment shall not be broken in transit.

XII.—The pass and the packages shall, on arrival, be presented for examination—

in *case* (*a*), to the officer in charge of the excise revenue of the district,

in *case* (*b*), to the tahsíldar of the pargana.

If after examination such officer or tahsíldar concludes that the packages have not been opened or tampered with in transit, if their number is complete, and if they be found to be of the full weight specified in the pass (less an allowance for dryage in the case of opium and intoxicating drugs of one quarter per cent.), the packages shall be allowed to proceed, the pass being retained by the examining officer. Otherwise the packages shall be detained pending the orders of the Collector.

XIII.—*Import.*—No person may import opium, intoxicating drugs, or poppy-heads, whether from British or foreign territory, unless he shall have first obtained a written permit from the Collector or officer in charge of the excise revenue of the frontier district, through or into which the opium, intoxicating drugs, or poppy-heads are to be brought.

This permit shall specify the quantity of opium, or intoxicating drugs, or poppy-heads, the place whence, and the manner in which it is to be transported.

The consignment shall, on arrival, be produced before the Collector or officer in charge of the excise revenue of such frontier district, and then stored or kept in accordance with the rules in force. Such opium, or intoxicating drugs, or poppy-heads can be transported to any other district only in accordance with Rules VIII. to XI.

XIV.—*Transit of opium for export from Bombay.*—The pass of a duly authorized officer shall protect opium intended for export beyond sea from Bombay while in transit by rail; but such opium may not be removed from the custody of the railway company or companies.

XV.—*Export from elsewhere than Jaunsár Báwar.*—When any person desires to export opium, intoxicating drugs, or poppy-heads from elsewhere than Jaunsár Báwar, whether into any foreign state or into any other portion of British India, he shall obtain a pass for each consignment, in such form as the Commissioner may from time to time prescribe, from the Collector of the district from which such opium, intoxicating drugs, or poppy-heads are to be exported.

The pass shall specify—

(1) the name of the person in charge of the consignment,

(2) The name of the consignee,

(3) The number of packages and the weight and contents of each, and

(4) The destination of the consignment.

Each package shall be stamped in the presence of the officer granting the pass with his official seal.

XVI.—The bulk of a consignment covered with such a pass shall not be broken while in transit; and any revenue officer, not inferior in grade to a tahsíldar, or any police officer, not inferior in grade to an inspector, may at any time examine such a consignment. If after such examination the officer concludes that the packages have not been opened or tampered with in transit, if their number corresponds with the number specified in the pass, if they be of the full weight specified in the pass (less an allowance for dryage in the case of opium and intoxicating drugs of one quarter per cent.), the consignment shall be allowed to proceed. Otherwise the consignment shall be detained pending the orders of the Collector by whom the pass was granted.

*No pass shall be granted by a Collector under Rule XV, unless the person applying for it can produce a written permission to apply for such a pass— Notns. No. 135A., dated 26th April, 1878, and No. 217, dated 20th June, 1879.

(*a*) in the case of a consignment intended for a foreign state, from the Political Officer accredited to that state, and

(*b*) in the case of a consignment intended for another part of British India, from the Collector of the district to which it is to be exported.

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*NOTE.—The special attention of all district officers in the North-Western Provinces and Oudh is called to the following points in connection with the supply of opium to the Panjáb :—

(i.) Passes may not be granted by Panjáb officers for import of opium from Nipál.

(ii.) District officers are not authorised to sell Government opium to Panjáb dealers, even though they may have permits from Panjáb officers.

(iii.) District officers are not authorised to grant passes for the import of opium from Malwa or elsewere to any one ; but persons in possession of permits from districts in the Panjáb may carry opium through the North-Western Provinces, bulk not being broken on the way.

A copy of every export pass shall be sent—

in case (*a*) to the Political Officer accredited to the state, and in case (*b*) to the Collector of the district to which, as the case may be, the consignment is to be exported.

[NOTE.—Deputy Commissioners in the Panjáb are not authorised to issue such passes for opium to be imported from Nipál to the Panjáb."]

XVII.—*Wholesale.*—Opium in quantities of not less than one seer shall be supplied, on prepayment, at such rates as the Lieutenant-Governor and Chief Commissioner may from time to time prescribe by notification in the *North-Western Provinces and Oudh Gazette*, from the Collector's office only, to the treasurer or his agent, or to a farmer, licensed vendor, or medical practitioner.

G. O. No. 34A., dated 2nd February, 1878.

The Lieutenant-Governor and Chief Commissioner is pleased to prescribe Rs. 15 per seer of eighty tolas as the rate at which opium in quantities of not less than one seer shall be supplied on prepayment from the Collector's office to the treasurer or his agent, or to a farmer, or to a licensed vendor other than a medical practitioner licensed under Rule VI. The rate payable by medical practitioners shall be Rs. 16 per seer of eighty tolas.

XVIII.—*Retail.*—(i.) No person shall retail opium, intoxicating drugs or poppy-heads, except under license from the Collector or from a farmer, and in accordance with the conditions specified in the license.

(ii.) The sale of any quantity not exceeding three tolas of opium or intoxicating drugs, of five seers of popy-heads, is a retail; and no larger quantities shall be sold, except to a licensed vendor or medical practitioner, or under a special order from an officer exercising the powers of an Assistant Collector or an Assistant Commissioner of either class under the North-Western Provinces and Oudh Land Revenue Act.

Notification No. 315A., dated 17th August, 1878.

XIX.—In tahsíls where the cultivation of the poppy is permitted, opium may be retailed at such localities as the Collector may, from time determine, only—

(*a*) by the Government treasurer or his agent, or

(*b*) by persons specially authorized by the Board.

Applications for special authority to retail opium at any such locality shall be made through the Commissioner.

XX.—In tahsíls where the cultivation of the poppy is prohibited, licenses for the retail of opium may be granted by the Collector with the previous sanction of the Commissioner.

XXI.—Opium shall not be retailed at the Collector's office.

XXII.—Licenses for the retail of opium shall be granted to the treasurer or his agent in form II., and to other licensed vendors in form III.

XXIII.—Whenever the Collector grants a license for the retail of opium or of intoxicating drugs, he shall demand such duty, and shall impose such conditions on the licensee over and above those specified in the license, as may from time to time be prescribed by the Board.

XXIV.—Licenses for the retail of intoxicating drugs shall be granted by the Collector in form IV; and every person taking out such a license shall execute a counterpart engagement for the due performance of all the conditions expressed in the license and any additional conditions which may be imposed by the Collector under the directions of the Board, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

XXV.—Licenses for retail shall be granted for one year only, unless the Board shall otherwise specifically direct.

XXVI.—With the sanction of the Commissioner, the Collector may let in farm the duties leviable on the retail of all or any intoxicating drugs for a term not exceeding two years, and, with the sanction of the Board, for a term not exceeding five years. The Board may prescribe rules (*a*) for the invitation and acceptance of tenders for such farms; (*b*) for the requisition of security for due fulfilment of the engagements entered into by the farmers; and (*c*) as to the form and conditions of such leases. Any breach of such engagements shall render the lease liable to annulment by the authority by whom the farm was sanctioned.

XXVII.—When the duties leviable on any intoxicating drug are let in farm, the farmer may make his own arrangements for the manufacture and retail thereof within the limits of his farm, provided that no opium, except that supplied from the Collector's office, shall be used in the manufacture of such drugs. All the penalties prescribed in the 9th and following sections of the Opium Act, 1878, for the unlawful manufacture, sale, or possession of any such drug, shall be incurred by all persons manufacturing, selling, or possessing the same without license from the farmer.

XXVIII.—Before entering into engagements for any such farm, the Collector may, with the sanction of the Commissioner, make such reservations or restrictions with respect to the grant of licenses by the farmer as he thinks fit.

Such licenses shall be granted in form V.

XXIX.—Every farmer shall file in the Collector's office, in such form as may from time to time be prescribed by the Commissioner, a list of all licenses granted by him.

XXX.—With the sanction of the Board obtained through the Commissioner, the Collector may cancel any lease granted under Rule XXVI; or may, within the period of the lease, impose any new reservation or restriction on the farmer.

If a lease be cancelled for any cause other than a breach of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed during the lease, the Board may award to the farmer compensation for any loss thereby caused to him.

XXXI.—The Collector may grant licenses for the retail of poppy-heads, or may farm the duties leviable on the retail of the same, on such terms as the Board shall from time to time prescribe.

XXXII.—If any licensed vendor or farmer shall have in his possession, on the expiry of his license or farm, any opium, intoxicating drugs, or poppy-heads, which he is unable to dispose of to the satisfaction of the Collector by private sale to other licensed vendors or farmers, he shall surrender the same to the officer in charge of the excise revenue; and the incoming licensed vendor or farmer, or, if the expired license or farm is not renewed, any licensed vendor or farmer within the district, when required by the Collector, shall be bound to purchase the articles aforesaid to the extent of two months' supply at such price and in such quantities as the Collector shall adjudge; provided that the price of opium thus adjudged shall in no case exceed the rate at which it can be procured from the Government; provided also that, if such articles be declared by the Civil Surgeon to be unfit for use, the Collector shall cause them to be destroyed.

XXXIII.—Subject to the exception, conditions, and regulations hereinbefore imposed and prescribed, the cultivation of the poppy, the possession, transport, import, export, and sale of poppy-heads, opium, preparations or admixtures of opium and intoxicating drugs and the manufacture of opum and of such preparations, admixtures, and drugs, are permitted.

XXXIV.—*Disposal of things confiscated*—(i.) Opium confiscated under the Act shall be examined by the Civil Surgeon, and, if declared by him to be fit for use, shall be sent to the Opium Agent of the Benares Agency. If declared to be unfit for use, it shall be immediately destroyed.

(ii.) Intoxicating drugs confiscated under the Act shall be immediately destroyed: provided that when any considerable quantity of kafa is confiscated, the convicting Magistrate may, if he think proper, forward it to the said Opium Agent for analysis and report.

(iii.) Poppy-heads confiscated under the Act shall be disposed of as the officer in charge of the excise revenue of the district in which the confiscation is made may direct.

XXXV.—*Rewards to be paid to officers and informers out of the proceeds of fines and confiscations under the Act.*—Any Magistrate convicting an offender under section 9, or any Magistrate or other authorised officer ordering the confiscation of poppies or opium under section 12 of the Opium Act, 1878, is authorised to grant a reward not exceeding the value of the opium or poppies confiscated in the case, *plus* the amount of any fine imposed in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the opium or poppies or the conviction of the offender.

For the purposes of this rule the value of confiscated poppies shall be calculated at the rate of Rs. 12 per Agency bígha of 3,025 square yards, and of confiscated opium declared to be fit for use at the rate of Rs. 3 per seer. Opium declared to be unfit for use shall be deemed to be of no value. Notn. No. 276A., dated 27th July, 1878.

FORMS.

I.—Special license to medical practitioner under Rule VI.

Special license granted to A. B., following the profession of at in the district of , for the retail of opium, pure or mixed, on the condition that such opium shall be procured from the Collector's office or a licensed vendor, and shall be used *bonâ fide* as medicine or in medical preparations or prescriptions.

District
Dated

II.—License for retail vend to treasurer or his agent.

A. B., holding the office of in the service of Government at in the district of , is hereby authorised to retail opium subject to these conditions :—

1*st.*—That he will only sell opium supplied from the Collector's office.

2*nd.*—That he will sell opium only for ready money, and between the hours of and .

3*rd.*—That all sales shall be duly registered in a book kept for that purpose.

4*th.*—That, except to a medical practitioner holding a special license from the Collector, he will not sell more than three tolas of opium to one person at one time.

5*th.*—That this license is issued under all the conditions prescribed in the Opium Act, 1878, and in the rules made under section 5 thereof.

District
Dated *Collector.*

III.—License of retail vend (general.)

NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

District
No. of license in register
Name of retailer
Locality of shop

Be it known that A. B., resident of , pargana , district of , is hereby authorised by the Collector of to sell opium by retail at in from the date of this license to the day of 18 , upon the following conditions :—

I.—That he will pay to Government a monthly duty of

II.—That he will sell no opium but such as he may purchase from the Collector's office, and that he will not receive or have in his possession opium obtained otherwise.

III.—That he will retail opium only in the shop for which this license is granted.

IV.—That, except to a medical practitioner holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time.

V.—That he will not adulterate the opium sold by him.

VI.—That he will not receive any wearing apparel or other goods in barter for opium.

VII.—That he will not open his shop, or make sales therein, before sunrise; that he will not keep it open, or make sales therein, after ; and that he will not harbour any person therein during the night.

VIII.—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein; and that he will give information to the nearest Magistrate or police officer of any suspected person who may resort to his shop.

IX.—That he will have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription, in legible characters, in the vernacular language :—

(*Name of vendor.*)

"Licensed to retail opium."

X.—That if he buy less than , which is the quantity estimated to be retailed at in each month, he will, if required, explain the reason of the falling-off to the Collector.

XI.—That he will keep up daily an account in this form, showing the receipts and deliveries of opium at his shop each day and the balance in store :—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

XII.—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he will not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—This license shall have effect from (in ordinary cases 1st October to the 30th September of the following year), and unless renewed by the order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

Notn. No. 64, dated 27th February 880.

XIV.—This license may be recalled by the Collector—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause I.;

(*b*) for violation of any of the conditions specified in this license;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes, the license-holder will have no claim to any compensation whatever, or to any refund of any duty, or instalment of duty, already paid. But it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so.

Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified, (*a*), (*b*), and (*c*), he shall give fifteen days' previous notice, and remit a sum equal to the duty for fifteen days, or, if notice be not given, shall make such further compensation in default of notice as the Commissioner may direct.

XV.—This license may be surrendered by the license-holder on his giving one month's notice to the Collector, and paying such fine, not exceeding the amount of the duty for six months, or the loss caused to Government by the failure to carry out any condition imposed, as the Collector may adjudge.

Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

XVI.—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license, and any other license or licenses that the holder may have obtained for the sale of opium, or for the manufacture or sale of madak or chandu, will be forfeited: he will also be liable to the punishment prescribed by law for the specific offence committed.

IV.—License for the retail sale of madak or of chandu.

NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

District
No. in register
Name of vendor
Locality of shop

Be it known that A. B., resident of , pargana , district of , is authorised by the Collector of to open a shop for the retail vend of madak (or chandu, as the case may be), at , from the date of this license to the 18 , upon the following conditions:

I.—That he will pay to Government a monthly duty of .

II.—That he will purchase all the opium he may use in the manufacture of madak (or chandu, &c., as the case may be) direct from the Collector's office, and not from any opium vendor.

III.—That he will sell madak (or chandu) only in the shop for which this license is granted, and that he will not sell madak (or chandu) in any other place.

IV.—That he will not sell more than three tolas weight of madak (or chandu) to one person at one time.

V.—That he will not receive any wearing apparel or other goods, in barter for the drug.

VI.—That he will not open his shop, or make sales therein, before sunrise; that he will not keep it open, or make sales therein, after ; and that he will not harbour any suspected person therein.

VII.—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein; and that he will give information to the nearest Magistrate or police officer of any suspected person who may resort to his shop.

VIII.—That he will have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription in the vernacular language of the country:—

(*Name of vendor.*)

"Licensed vendor of madak (or chandu)."

IX.—That he will keep up daily the following account, showing the receipts of opium in his shop, the quantity used in the manuacture of madak (or chandu), and the balance remaining in store at the end of the day:—

I.—OPIUM.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day and whence received.	Total quantity of opium to be accounted for. M. s. c.	Opium used in the preparation of madak (or chandu). M. s. c.	Quantity remaining in store.
1	2	3	4	5	6

II.—MADAK OR CHANDU.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of madak or chandu to be accounted for. M. s. c.	Madak or chandu sold to-day. M. s. c.	Quantity remaining in store this day.
1	2	3	4	5	6

And that if he buy less than , which is the quantity of opium estimated to be used by him in the manufacture of the madak (or chandu) he sells monthly at his shop, he will, if required, explain the reason of the falling-off to the Collector or officer in charge of the excise revenue. G. O. No. 280A., dated 29th July, 1878.

X.—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he will not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XI.—This license shall have effect from (in ordinary cases 1st October to the 30th September of the following year), and unless renewed by the order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Notn. No. 64, dated 27th February, 1880.

XII.—This license may be recalled by the Collector—

(*a*) for default of punctual payment of duty stipulated to be paid in clause I.;

(*b*) for violation of any of the conditions specified in this license;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes, the license-holder will have no claim to any compensation whatever, or to any refund of any duty, or instalment of duty, already paid. But it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so.

Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified, (*a*), (*b*), and (*c*), he shall give fifteen days' previous notice, and remit a sum equal to the duty

for fifteen days, or, if notice be not given, shall make such further compensation in default of notice as the Commissioner may direct.

XIII.—This license may be surrendered by the license-holder on his giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the duty for six months, or the loss caused to Government by the failure to carry out any condition imposed, as the Collector may adjudge.

Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

XIV.—On the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium, or for the manufacture or sale of madak or chandu, will be forfeited: he will also be liable to the punishment prescribed by law for the specific offence committed.

V.—License for the retail sale of madak or of chandu.

NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

District
No. in register
Name of vendor
Locality of shop

Be it known that A. B., resident of , pargana , district of , is authorised by C. D., the farmer of , to open a shop for the retail vend of madak (or chandu, as the case may be), at from the date of this license to the 18 , on the following conditions:—

I.—That he will pay to the farmer, C. D., a monthly duty of .

II.—That he will purchase all the opium he may use in the manufacture of madak (or chandu, as the case may be) direct from the farmer C. D., and not from any opium vendor.

III.—That he will sell madak (or chandu) only in the shop for which this license is granted.

IV.—That he will not sell more than three tolas weight of madak (or chandu) to any one person at one time.

V.—That he will not receive any wearing apparel or other goods in barter for the drug.

VI.—That he will not open his shop, or make sales therein, before sunrise; that he will not keep it open, or effect sales therein, after ; and that he will not harbour any suspected person therein.

VII.—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and

disorderly conduct therein; and that he will give information to the nearest Magistrate or police officer of any suspected person who may resort to his shop.

VIII.—That he will have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription in the vernacular language of the country:—

(*Name of vendor.*)

"Licensed vendor of madak (or chandu)."

IX.—That he will keep up daily the following account, showing the receipts of opium in his shop, the quantity used in the manufacture of , and the balance remaining in store at the end of the day:—

I.—OPIUM.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day and whence received.	Total quantity of opium to be accounted for. M. s. c.	Opium used in the preparation of madak (or chandu). M. s. c.	Quantity remaining in store.
1	2	3	4	5	6

II.—MADAK OR CHANDU.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of madak or chandu to be accounted for. M. s. c.	Madak or chandu sold to-day. M. s. c.	Quantity remaining in store this day.
1	2	3	4	5	6

X.—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he will not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XI.—The license may be recalled by the farmer—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause I.;

and by the farmer or Collector—

(*b*) for violation of any of the conditions specified in this license;

(*c*) If the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

XII.—On the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have taken out for the sale of opium, or for the manufacture or sale of madak or chandu, will be forfeited: he will also be liable to the punishment prescribed by law for the specific offence committed.

G. O. No. 280A., dated 29th July, 1878, as amended by G. O. No. 441, dated 17th December, 1879.

The following are the orders made by the Hon'ble the Lieutenant-Governor and Chief Commissioner and by the Board of Revenue under the rules made under the Opium Act, 1878:—

1. Licenses to be granted by a Collector for the retail of opium or of intoxicating drugs shall be sold by auction, but not necessarily to the highest bidder.

2. Opium shall be retailed by treasurers and their agents at the rate of Rs. 16 per seer. No restriction shall be imposed on other licensed vendors of opium as to the price at which they may make retail sales.

* * * * * * *

4. The fees of two months, or, if the monthly instalments are not equal, a sum equal to one-sixth of the fees due for the whole year, shall be paid in advance as security for the fulfilment of the terms of every retail license granted by a Collector.

5. Where the duties leviable on the retail sale of intoxicating drugs are let in farm, the lease shall, so far as may be, be in the following form:—

Counterpart of this will be signed by the farmer and deposited in the Collector's office.	District Name of farmer Limits of farm

Be it known that the duties leviable on the retail of have been let in farm to A.B., a resident of , pargana , district of , for the term of one year, commencing from the 1st October, 188 , and ending with the 30th September, 188 , upon the following conditions:—

1. That the said A.B. shall pay to Government the sum of Rs. in the following instalments:—On the 1st October Rs. , being the 1st instalment (and in addition Rs. , being one-sixth of the annual payment which, if it be not immediately forfeited for default or breach of,

some other condition of this lease, shall be set off against the 11th and 12th instalments).

On the 1st November,		Rs.	On the 1st April		Rs.
„	December	„	„	May	„
„	January	„	„	June	„
„	February	„	„	July	„
„	March	„			

(NOTE.—In cases where promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted, and the requisite instalments for August and September entered in the list of payments).

2. That one-sixth of the annual payment made on the 1st October under the last preceding section shall, in the event of default or breach of any other condition of this lease, not be reclaimable by the lessee.

(NOTE.—If promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause:

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government and shall not be reclaimable by the lessee).

(*N. B.*—When the period of the lease exceeds one year, a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year; or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire.

3. That no shops, other than those specified in the list annexed, shall be licensed by the said A.B., and that the site of no shop shall be changed without the written permission of the Collector or officer in charge of the excise revenue.

4. That the said A.B. shall file in the Collector's office, on or about the 1st October, 1st January, 1st April, and 1st July, lists in the form subjoined of all licenses granted by him which may be in force on those dates:—

1	2	3	4	5	6	7
Date.	Name of farmer.	Limits of farm.	Name of licensee.	Date. of license.	Location of shop.	Date of Collector's or excise officer's order authorizing grant of license for shop.

5. That a license in form V., appended to the rules made under the Opium Act, 1878, and published in Notification No. 29A., dated 2nd February, 1878, shall be given by the said A.B., and a counterpart be taken and deposited by him in the Collector's office for every shop licensed by him.

6. That the said A.B. shall give immediate information to the Collector, or officer in charge of the excise revenue of any breach of the law or rules relating to excise that he may know, or have reason to believe, to have been committed by any person holding from him a license for retail sale.

7. That the said A.B. shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold, and the balance remaining in store at the end of the day:—

1	2	3	4	5	6	7		
						Details of the sales shown in column 5.		
						a.	*b.*	*c.*
Date.	Quantity remaining in store yesterday.	Quantity received from the treasury today.	Total quantity to be accounted for.	Quantity sold to retail vendors.	Quantity remaining in store.	Name of licensee.	Locality of shop.	Quantity sold.

(Here enter any reservations or restrictions made by the Collector, with the sanction of the Commissioner, under Rule XXVIII. of the Opium Rules.)

8. That default of punctual payment of the sums stipulated to be paid in condition 1, or the breach of any other condition, shall render this lease liable to annulment and the deposit of one-sixth of the annual payment to forfeiture.

Commissioner and Board. Powers of—

Extract Resolution No. 1676A., dated 26th September, 1876.

THE Commissioner of Excise may on his own authority remit and write off such excise balances (not exceeding Rs. 100 in amount) as he considers after due inquiry to be irrecoverable, noting all such and explaining the action taken in his annual report.

The Board of Revenue are authorised to sanction finally and without reference to Government any establishment rendered necessary by the introduction of direct management.

Powers under Excise Act.—

ALL members of the Police Force of the North-Western Provinces enrolled under Act V. of 1861 are invested with the powers of excise officers as described in section 43 of Act X. of 1871 in respect of the seizure of spirituous and fermented liquors and intoxicating drugs and in respect of the detention and arrest of persons found in possession thereof. Notn. No. 702A., dated 10th July, 1871.

Head-constables in charge of police-stations and police officers above that rank are invested with the powers of excise officers as described in sections 44 and 45 of Act X. of 1871 in respect of arrest, seizure, and search.

Under the provisions of section 39 of Act X. of 1871 (the Excise Act), all tahsíldars in the North-Western Provinces, together with the officers subordinate to them, with the powers of excise officers as defined in the abovementioned Act. G. O. No. 100A., dated 25th April, 1872.

Under the provisions of section 46 of Act X. of 1871 (the Excise Act), all officers of the Inland Customs Department with the powers of seizure, search, and arrest, as described in sections 43, 44, and 45 of the said Act, within the limits of the Janib Rast pargana of the Etáwah district. G. O. No. 211A., dated 23rd August, 1872.

All persons, including tahsíldars, exercising the powers of an Assistant Collector or Assistant Commissioner of either class under the North-Western Provinces or Oudh Land Revenue Act are authorised to grant special licenses for the sale of country spirits, tari, ganja, bhang, and charas, in larger quantities than are specified in section 19, Act X. of 1871. Notn. No. 273A, dated 24th July, 1878.

Powers under Opium Act.

ALL head-constables in charge of police-stations and police officers above that rank in the North-Western Provinces and Oudh to exercise the powers described in section 14 of the Opium Act, 1878. G. O No. 30A., dated 2nd February, 1878.

All Inland Customs officers in the North-Western Provinces and Oudh, not inferior in rank to a sub-assistant patrol or sub-inspector, to exercise the powers described in section 14 of the Opium Act, 1878. G. O. No. 31A. of same date.

All tahsíldars and naib-tahsíldars or peshkars in the North-Western Provinces and Oudh to exercise the powers described in section 19 of the Opium Act, 1878. G. O. No. 32A. of same date.

All officers of the Opium Department in the North-Western Provinces and Oudh not inferior in rank to a 1st muharrir to exercise the powers described in section 14 of the Opium Act, 1878. G. O. No. 33A. of same date.

[*For other rules see the Excise Manual.*]

(4.—LICENSE-TAX.)

(4.)—LICENSE-TAX.

License-tax Act. Powers under—
G. O. No. 156A., dated 8th May, 1878.

ALL Cantonment Magistrates and all Assistant Collectors and Assistant Commissioners of the first class, who are not tahsíldars, to exercise and perform in the North-Western Provinces and Oudh, subject to the control and orders of the Collector of the district, all the powers and duties conferred or imposed on a Collector by the Act, and by the rules made under clause (*c*), section 26 thereof, except the power conferred in the 2nd clause of section 20 of the said Act.

G. O. No. 157A. of same date.

All tahsíldars in the North- Western Provinces and Oudh and the naib-tahsíldar of Kalsi, in the district of Dehra Dún, to exercise and perform, subject to the control and orders of the Collector of the district, the powers and duties conferred and imposed on a Collector by rule 3 made under clause (*c*), section 26 of the said Act, and by sections 5 and 11 thereof.

License Tax Act. Exemptions under—
G O. No. 154A., dated 8th May, 1878.

THE following are exempted from the operation of the Act—

(*a*) All public servants in the North-Western Provinces and Oudh carrying on trades or dealings under the orders of Government as part of their official duty.

(*b*) All other servants in the North-Western Provinces and Oudh who, though their duties are those of persons carrying on trades or dealings specified in the schedule annexed to said the Act, receive only fixed wages for their services and do not carry on any trades or dealings on their own account.

License-tax Act. Rules under—
G. O. No. 155A., dated 8th May, 1878.

ALL fees charged under the said Act shall be paid in one sum and not by instalments.

2. Every person falling under any of the heads specified in the schedule to the said Act, whether or not he is mentioned in the list published under section 10 of the said Act, shall attend in person or by authorised agent at the office of the tahsíldar within whose tahsíl the place where such person intends to carry on his trade or dealing is situated, or, if the Collector shall so direct, on himself personally, and there pay the fee specified in the schedule to the said Act as payable by persons of the class and grade to which he belongs.

On payment of the fee so specified a license shall be given to such person, and this license shall be deemed a receipt for the fee so paid.

3. The Collector may summon to his presence any person charged under the said Act, whose attendance he considers necessary, in any case relating to the liability of such person to be so charged, and any person so summoned shall be bound to attend either in person or by authorized agent, as the Collector may direct.

4. No charge should be made for the service of any process issued under the said Act or under Rule 3, except in cases of recusance; and then only with express sanction of the Collector of the district, or of an Assistant Collector of the 1st class exercising the powers of a Collector under the said Act.

5. The fee chargeable under rule 4 for the service of any process shall be the fee that would be chargeable under any law for the time being in force, if the processes were served and issued by a revenue court.

Government of India No. 686, dated the 22nd May, 1880.

Under section 19 of the Indian License Acts Amendment Act, 1880, it is directed that when any person is engaged in any trades, dealings, industries, or callings in more than one of the local areas to which

the Northern India License Act, 1878,
the Madras License Act, 1878,
the Bombay License Act, 1878, and
the Bengal License Act, 1880,

respectively extend, and is thereby liable to pay fees under more than one of such Acts, he shall be chargeable with a fee only under the Act under which he is liable to pay fees in respect of his principal place of business; and the amount of such fee shall be calculated as if he were engaged in all such trades, dealings, industries, and callings within the local area to which such Act applies.

When any question arises as to what shall, for the purpose of this direction, be deemed to be the principal place of any business, the Governor-General in Council will decide such question.

Government of India No. 687, dated the 22nd May, 1880.

Under section 4 of the Indian License Acts Amendment Act, 1880, the following authorities are appointed to decide any question which may arise as to what, for the purposes of the Northern India License Act, 1878, shall be deemed to be the principal place of business of any person who falls under any of the heads specified in the schedule annexed to the Act, and carries on his trade or dealings in more than one district situate either in the territories under the administration of the Lieutenant-Governor of the Panjáb or in those administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh, namely:—

(1) If such person carries on business exclusively in the territories administered by the Lieutenant-Governor of the Panjab, the authority who shall decide such a question is the Financial Commissioner of the Panjab.

(2) If such person carries on business exclusively in the territories administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, the authority who shall decide such a question is the Board of Revenue, North-Western Provinces.

The authority competent to decide finally under sections 4 and 19 of the Indian License Acts Amendment Act, 1880, what shall be deemed to be the principal place of any business, should only be invoked when there is an irreconcileable difference of opinion between the subordinate authorities concerned.

India's No. 688, dated 22nd May, 1880.

When a person carries on business in the territories administered by some other Local Government as well as in the North-Western Provinces, it will be necessary, if neither the district officers nor the superior revenue officers, nor the Local Governments concerned, agree as to what shall be deemed to be his principal place of business, to refer the matter for the decision of the Governor-General in Council. Very few such references will probably be necessary. In most cases there will be no doubt as to where the principal place of a person's business is situate and when there is a doubt, in no case can it be a matter of serious public importance which place is selected.

The Indian License Acts Amendment Act does not refer to the Pandhari tax levied in the Central Provinces under Act XIV. of 1867, which occupies there the place of the License Acts in other parts of India. But the Governor-General in Council desires that the instructions contained in this letter and the directions in respect to the License Acts contained in Notifications Nos. 686 and 687 above may be applied, *mutatis mutandis*, as if Act XIV. of 1867 was one of the License Acts. A person charged with Pandhari tax in the Central Provinces should not be charged with license fees elsewhere; a person charged with a license fee elsewhere should not be charged with Pandhary tax in the Central Provinces.

No. XIV.

FOREST DEPARTMENT.

No. XIV.—FOREST DEPT.

CONTRACTS.

Memo. of rules for the execution of contracts and other instruments connected with the administration of forests and with the business of the Forest Department generally.

1. ACTS 33 and 34 Vic., Cap. 59, and 22 and 23 Vic., Cap. 41, together with Resolution by the Government of India in the Home Department, No. $\frac{23}{1411-23}$, dated 15th October, 1878, which authorizes the Local Government to prescribe the extent and limits within which Conservators, Deputy, Assistant and Sub-Assistant Conservators of Forests may execute instruments connected with the administration of forests and with the business of the Forest Department generally were published in the *North-Western Provinces and Oudh Gazette* of the 22nd February, 1879.

Notification No. 109, dated 12th February, 1879.

POWERS CONFERRED ON FOREST OFFICERS.

2. (i). Conservators shall have power to execute contracts, security-bonds, and other instruments connected with the administration of forests, and with the business of the Forest Department generally, for sums not exceeding Rs. 10,000.

Notification No. 291 of 27th February, 1880.

(ii). Forest Officers in charge of divisions shall have power, subject to the general control of the Conservator, to execute similar instruments for sums not exceeding Rs. 2,000.

(iii). Such instruments will be ordinarily—

(*a*) Contracts or agreements for carrying out work of any description and for the supply of materials.

(*b*) Security-bonds for the fulfilment of contracts or agreements or for faithful service.

(*c*) Leases for farming forest produce and contracts and agreements for the purchase of timber and forest produce or for the removal thereof.

No deed or instrument relating to land or any right or interest in land shall be executed by any forest officer.

The orders of Government should be obtained in any case where doubt may arise.

DEEDS OF UNCERTAIN VALUE.

3. When the amount of money involved cannot be definitely stated in the deed, and the Conservator or the Divisional Officer may therefore be in doubt as to his power to execute it, he must calculate the sum that will probably be involved, and accept that sum as the value of the contract for the purposes of the rules laid down in the preceding paragraph.

Orders by the Secretary to Government given personally to the Conservator.

FORM AND CONTENTS OF DEED.

Board's Rules, Appendix V. (*f*).

4. (*a*) The Secretary of State in Council should be named as a party to every deed, contract, or other instrument.

Appendix V. (*a*).

(*b*) The contract should, as a rule, be reduced to writing. (But this is not essential in all cases, as a parole contract, provided that it can be proved, is as enforceable as a written one. It is left to the Conservator of Forests in each case to determine whether the contract is of sufficient importance to require to be reduced to writing, and whether it can conveniently be so reduced).

Board's No. $\frac{481}{\text{VI.-237}}$ of 8th July, 1880.

Appendix V. (*b*).

(*c*) The mutual definite assent of the parties to it must be clearly recorded.

Appendix V. (*c*).

(*d*) The consideration for it must appear on the face of the agreement.

Appendix V. (*d*).

(*e*) Its terms must be expressed with a reasonable degree of certainty, so as not to be open to a double meaning or a doubtful interpretation.

Board's No. $\frac{655}{\text{VI.-349}}$ of 19th November, 1880.

(*f*) It is not necessary that the contract be made terminable on a particular date. The deed may be worded so as to make the contract continue valid until written notice of a wish to terminate it be given by one of the contracting parties to the other.

(*g*) If the deed provides for the payment of a sum as "commission," the deed should expressly state that it is awardable solely at the discretion of the Forest Officer, and a proviso should be added that the contractor cannot sue for the amount of the commission in a Civil Court.

Appendix V. (*d*). The Registration Act.

(*h*) Any property hypothecated as security must be described in the manner required by section 21, Act III. of 1877 (the Registration Act), of which the following is a copy :—

(a) No non-testamentary document relating to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

(b) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers, if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate and by their superficial contents, the road and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

(c) No testamentary document containing a map or plan of any property comprised therein shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or in

case such property is situate in several districts, by such number of true copies of the map or plan as are equal to the number of such districts.

(*i*) The signature or mark of the contracting parties must be clearly recorded at the foot of the agreement and be duly witnessed. Appendix V. (*c*).

The officer who is empowered to execute the deed must sign the deed on behalf of the Secretary of State. The contracting parties need not affix their signatures on the same day. Board's No. $\frac{655}{VI.-349}$ of 19th November, 1880.

(*j*) Leases and contracts with natives who do not understand English must be drawn up in the vernacular. English translations must accompany all vernacular documents submitted to Government (or to the Conservator). G. O. No. 696 of 6th July, 1880. G. O. No. 1186 of 18th November, 1879.

PENALTIES.

5. (*a*) Whenever possible, a specific penalty should be attached to the breach of each clause of the agreement. Appendix V. (*i*).

(*b*) Alternative penalties should ordinarily be avoided. If they are introduced, no suit can be brought to enforce the second penalty if the first has been partially or wholly enforced. Appendix V. (*j*).

(*c*) Vague penalties must never be inserted. Appendix V. (*h*).

(*d*) The penalty specified should be ordinarily a definite sum in money, and should be amply sufficient to compensate for the actual loss likely to be caused by the breach of the contract to which it is attached. Appendix V. (*l*).

SECURITY TO BE TAKEN.

6. Without the express consent of the Conservator of Forests, no contract shall be granted which is not strengthened by a security-bond. Appendix V. (*m*).

NATURE AND AMOUNT OF SECURITY.

7. The security must be of the following kinds:— Appendix V. (*m*).

(*a*) Government promissory notes endorsed to the Conservator of Forests. Appendix V. (*m* 1).

(*b*) Lands or buildings, the value being estimated at 50 per cent of their market value at the time. Appendix V. (*m* 2).

(*c*) Personal security of two persons whose means are known to be sufficient to meet the sum in which they bind themselves. Appendix V. (*m* 3).

(*d*) The property hypothecated must be situated within the North-Western Provinces and Oudh, and must be free from encumbrances, mortgages, or flaws of title. It must not be the property of "Hindu widows or of any females," or of minors or of incapacitated persons. It must not consist of shares in co-parcenary estates, where the extent of the rights and interests hypothecated may be a matter of doubt, liable for Appendix V. (*m*).

the default of others and troublesome to bring to sale in case of the owner's default.

Appendix V. (*o*)

(*e*) However much may be due from the contractor, the sureties cannot be sued for a larger amount than that in which they bind themselves. The contractor alone can be sued for the excess sum (if any); and as it may often be useless to sue him without his sureties, the amount in which the latter bind themselves should be sufficient to cover any probable loss from the breach of contract, but it should not be excessive.

EXAMINATION OF SECURITY.

Appendix V. (*m*)
Appendix V. (*m* 3).

8. (*a*) The validity and sufficiency of the security bond must be carefully ascertained, and any officer of Government who accepts a security bond without proper enquiry will be held responsible for any loss which may accrue to Government in consequence.

Appendix V. (*m* 3).

(*b*) It will be the duty of all Collectors, at the request of any Government officer, to obtain all the information they can as to the solvency of any person who is offered as surety, or as to the value of any property hypothecated as security.

Appendix V. (*m* 2).

(*c*) If the property proposed to be hypothecated lies in a district other than that in which the owner resides, the sufficiency of the security should always be ascertained through the Collector of the district in which it lies.

Board's Circular No. 46 of 25th September, 1867.

(*d*) The following is an extract from the rules for the guidance of Collectors when they are called upon to give an opinion as to the value of any property which is tendered for hypothecation to Government in security for the performance of any engagement:—

(i.) Collectors are not now required to search after possible encumbrances on property which is tendered as security to any Department of Government. This can always be ascertained by reference to the registration offices, and the enquiries on this point should be made by the Department to whom the security is tendered.

(iii.) It is the duty of the Collector in all cases to estimate the value of the property which it is proposed to hypothecate.

(v.) The tahsíldar will ascertain the limits of the property, the ostensible owner or owners, the value of materials and site, and the certificate of the value, prepared on the spot by the subordinate official whom the tahsíldar may depute to make the enquiry, is to be signed by the office-holders of the locality and by at least two respectable neighbours. It is also to be understood that the report is to be accurate and trustworthy.

(vi.) The tahsíldar should certify to the genuineness and value of all hypothecated property whenever called upon.

DEED TO BE STAMPED.

9. The deed must bear the proper stamp under Act I. of 1879 (the Stamp Act), schedule I. of which gives the proper stamp duty for each kind of instrument, and schedule II. of which gives the instruments exempted from stamp duty. In case the deed of agreement and the hypothecation bond are combined in one document, the instrument is liable to the higher of the two duties only.

Appendix V. (*f*).

Board's No. $\frac{478}{\text{VI-243}}$ of 7th July, 1880.

In cases where there is any doubt about the value of the stamp required, reference should be made to the Collector.

G. O. No. 695 of 6th July, 1880.

Section 29 of the Stamp Act shows by whom payment for the stamp is due. In most cases its value is payable by the lessee or contractor.

G. O. No. 355 of 11th August, 1880.

REGISTRATION.

10. (*a*) If the document be one of those mentioned in section 17, Act III. of 1877 (the Registration Act), it must be registered.

Appendix V. (*f*).

(*b*) With reference to the 1st clause of that section, the Act is in force in the Dún and Saháranpur districts.

Board's No. $\frac{533}{\text{VI.-279}}$ of 6th August, 1880.

(*c*) Of the three clauses of instruments mentioned in Notification No. 291 of the 27th February, 1881, class (*a*), or *contracts or agreements for carrying out work of any description and for the supply of materials*, do not fall within clause (*b*) of section 17 and their registration is not obligatory; class (*b*), *security-bonds for the fulfilment of contracts or agreements or for faithful service* fall within clause (*b*) of section 17, if the security given consists of lands or rights in lands, and they must be registered; class (*c*), *leases for farming forest produce contracts and agreements for the purchase of timber and forest produce, or for the removal thereof*, may be considered to create an interest in the trees or produce growing on the land; and such timber or produce while it is attached to the land must be considered a part of it. It is safer to include this class of contracts under clause (*b*) of section 17 and to register them.

(*d*) Leases not exceeding five years and for annual rents not exceeding Rs. 50, are exempted from the operation of clauses (*a*), (*b*), (*c*), (*d*) of section 17.

(*e*) Contract and security-bonds should usually be registered, as the period of limitation is thereby considerably extended. See article 116, schedule II., Act XV. of 1877 (the Indian Limitation Act).

Appendix (*p*.) and Board's No. $\frac{655}{\text{VI.-341}}$ of 19th August, 1880.

In the case of contracts which Forest Officers are likely to make, the period of limitation within which a suit for compensation for breach of contract can be instituted begins to run from the time "when the contract is broken, or (where there are successive breaches) when the breach in respect of which the suit is instituted occurs, or (where the breach is continuing) when it ceases."

Board's No $\frac{955}{\text{VI.-369}}$ of 19th November, 1880.

The period of limitation for compensation for breach of an unregistered contract will usually be three years.

The period of limitation for compensation for breach of a contract in writing, registered, will usually be six years.

DEPARTURE FROM THE TERMS OF A CONTRACT.

Appendix V. (*g*).

11. No departure from the terms of the contract amounting to a waiver of them must be allowed, unless they are altered by a fresh agreement. A contract between the creditor and the principal debtor by which the creditor makes a composition with or promises to give time to or not to sue the principal debtor discharges the surety, unless the surety agrees to such contract.

NEW CONTRACTS.

Appendix V. (*h*).

12. If a contract has been made with any person or persons for the execution of work or for the supply of materials, no fresh contract can be given for the execution of the same work or for the supply of the same materials till the former contract has been definitely ended, either by such a breach of its terms as entitles Government as promisee to put an end to the contract without suit, or by the decision of a suit for breach of its terms, or by an adjustment of the former contractor's claims and by receipt of his written acknowledgment that they have been satisfied in full; and a new deed of agreement must be drawn up with the new contractor in all cases, as that made with his predecessor is not by itself binding on him.

THE ABOVE RULES APPLY TO SECURITY-BONDS.

Appendix V. (*n*).

13. The rules previously laid down with regard to contracts apply also to security-bonds, and Rules 5 (*c*) and (*d*), regarding penalties for breach of contract, must be strictly observed in respect to the security-bond also.

CONTRACTS TO PERSONS WHO HAVE FAILED TO FULFIL A PREVIOUS CONTRACT.

Appendix V. (*q*).

14. No fresh contract must be given to any person who has failed to fulfil a contract previously given to him, or who is in debt to Government on account of such a contract, without the express sanction of the Conservator of Forests, nor until his accounts have been adjusted, and the amount due from him reported to the Conservator of Forests, who must mention the fact in his order sanctioning the fresh contract.

SUING FOR OCCUPATION OF BUILDINGS OR LAND.

Appendix V. (*s*).

15. In cases where it is proposed to sue a person who has occupied a building or land belonging to Government otherwise than for ejectment or mesne profits, it must be remembered that a suit will not lie for rent, unless a regular agreement has been

made with him for the payment of a sum certain; but he can be sued on the *quasi* contract for use and occupation, and in such case the amount to be sued for is so much as will be a reasonable remuneration for the occupation and enjoyment of the property.

ADVICE OF THE GOVERNMENT PLEADER.

16. Government officers are entitled to the advice of the Government Pleader, and shall in any case of doubt require it on the draft of any contract which it is proposed to draw out on behalf of Government. Appendix V. (*r*).

Orders by the Conservator of Forests, School Circle, North-Western Provinces, on the rules approved by Government for the execution of contracts and other instruments by Forest Officers.

THE deeds that will usually be executed in this circle will probably be of the following kinds:— Model deeds and the powers of divisional officers restricted until their issue.

(*a*) Contract for cutting fuel.
(*b*) Ditto carrying fuel.
(*c*) Ditto sawing timber.
(*d*) Ditto floating timber.
(*e*) Ditto food supply.
(*f*) Ditto constructing buildings or roads.
(*g*) Security-bonds for fulfilment of contract or faithful service.
(*h*) Lease for farming forest produce.
(*i*) Contracts and agreements for the purchase of timber and forest produce and for the removal thereof.

It is intended by degrees to circulate model deeds of each kind, and in all cases where this has not been done Divisional Officers will be required to send up for the Conservator's sanction all deeds involving over Rs. 500.

As model deeds of each kind are circulated, the full power up to Rs. 2,000 value will be conferred.

The model deeds will show the manner in which the name of the Secretary of State in Council is invariably to be introduced into them. Name of the Secretary of State in Council how to be introduced.

Whatever may be the conditions of any agreement for work to be done, special care must be taken to carry out the provisions of paragraphs 4 and 5 of the above abstract of the orders of Government, and, in addition, a definite arrangement must be made regarding the periods at which payments are to be made. If no advance is to be made to the contractor, he may be paid up either on the completion of his work, or from time to time for completed portions, as may be agreed. If one advance only is to be made to the contractor at the beginning of the work, the deed should provide for its recovery at the time of final settlement or previously, as may be agreed. If advances are to be made from time to time, the dates or the stages of the work at which they are to be made must be distinctly specified, and if possible, the amounts should Conditions to be entered in the deeds and rules regarding payment of advances.

also be specified. When running advances are made in this manner and the amount of work done at the time that each advance is made cannot be exactly ascertained, the sum advanced should in no case exceed that which the contractor has probably actually expended on the work.

He cannot receive advances at his contract rates for work which he is only *estimated* to have done. He can only receive advances at these rates for work, the amount of which is exactly known.

Sales by auction of farming leases.

When a lease to farm forest produce is to be sold by auction, the following procedure should be observed:—

Before the time of sale, a copy of the draft lease which the purchaser will be called upon to execute must be prepared, blanks being left for the addition of the amount of the purchase-money and such other matters as cannot be known beforehand.

Before any bids are solicited, the draft lease will be read over to the intending purchasers, and its provisions will be explained to them.

It will further be explained to them that a sum equal to 5 per cent. of the purchase-money must be paid down at once, and that a further sum equal to not less than the balance making up one-third of the whole purchase-money must be paid within ten days of the date of purchase, otherwise the first-named sum will be forfeited.

The deed, which will not be executed until at least one-third of the purchase-money has been paid, will contain a clause acknowledging the receipt of the sum paid.

If any of the purchase-money is due at the time of execution of the deed, a security-bond for the amount of the balance must either have been previously executed or the security-bond must form a part of the deed, and the payment of the balance will be provided for in the clauses of the deed. The sum thus remaining due may be paid in two equal instalments on such dates as may be agreed upon, but the time of payment should not, as a rule, be extended beyond the end of the financial year in which the purchase was made. As soon as the sale is concluded, the blanks in the draft lease will be filled up and the purchaser will be required to sign, in the presence of witnesses, the following acknowledgment, which will be entered at the foot of the draft lease:—

"I acknowledge to have purchased the produce mentioned in the above draft lease for the sum of Rs. (in words), of which the half is Rs. (in words), and I have paid the sum of Rs. on account. I agree that within ten days of this date, *i.e.*, before the , I will pay a further sum, which will make the total sum thus paid equal to at least one-third of the total purchase-money, , and that if I fail to pay this further sum before the date named, the

sum I have now paid will be forfeited to Government. I understand that I have no claim to be put in possession until I have either paid the whole of the purchase-money or until I have paid at least one-third of the purchase-money and given security for the remainder thereof, and that until I have been put in possession I have no claim whatever to any of the privileges to be granted by the lease. The owner of the forest will continue to enjoy these privileges until I am formally put in possession.

I further agree that if I do not, within one calendar month from this date, render my being put in possession possible by the payment of the balance of the purchase-money, or the registry of a sufficient security-bond for the amount of it, the sale shall be considered cancelled and all money paid by me on account of this lease shall be forfeited to Government."

The officer who conducts the auction will sign as one of the witnesses.

Application for sanction of higher authority to be made in sufficient time beforehand

When the orders of superior authority are required before the execution of any deed, the draft should invariably be submitted a sufficiently long time beforehand to enable it to be examined. Deeds sent up for the sanction of the Conservator of Forests should be sent up at least fourteen days, and deeds sent up for the sanction of Government at least one month, before they are required to be executed.

Reduction of contracts to writing.

With reference to No. 4 (*b*) of the Government rules, all contracts of a value of Rs. 200 or over will be reduced to writing, unless the consent of the Conservator to the execution of a parole contract has been previously obtained. The question of reducing to writing of contracts of less value than Rs. 200 is left to the discretion of Divisional Officers.

EXAMINATIONS.

Examination of Forest Officers. Rules for the—

No. 163, dated 6th February, 1880 (General), as amended by G. O. No. 194, dated 22nd January, 1881.

THE examination will be divided into three sub-heads—

(*a*) Conversation.
(*b*) Reading:—(1) Urdu; (2) Hindi.
(*c*) Translation and dictation (for higher standard only).

2. *Conversation.*—In order to pass in conversation, the examinee will be tested in talking with one or more natives in such a way as to show that he can understand, and make himself understood by, ordinary natives both in common conversation and in the course of business.

Maximum number of marks, 60.

3. *Reading Urdu.*—In order to pass in Urdu, the examinee must read aloud with fair accuracy two short *arzis*, taken at random from a forest office in the examinee's circle, written in an ordinarily legible Urdu running hand, and must explain their meaning.

Maximum number of marks, 20.

4. *Reading Hindi.*—The same as for Urdu, Hindi *arzis*.

Maximum number of marks, 20.

5. To pass by the lower standard, the examinee must obtain at least half marks in each of the three foregoing subjects; and to pass by the higher standard, at least three-fourths marks in each.

6. *Translation and dictation* (for the higher standard only).—Candidates will be required to translate into the vernacular, with fair fluency and correctness, an order or letter on a subject connected with their work, dictated in English by the committee of examination. They will also be required to write in the vernacular characters (Persian and Nagri) an order or letter dictated in the vernacular by the committee.

Maximum marks	Translation	...	25
	Dictation	...	25

To pass in either of these subjects a candidate must obtain not less than three-fifths, or 15 marks.

7. Candidates will be examined by the provincial divisional committees, subject to the general control of the central committee.

FOREST OFFICERS.

Relation between Forest and Revenue Officers.
No. 741, dated 14th July, 1880 (Oudh Circle), as amended by G. O. No. 704, dated 29th September, 1881. Extended to Central Circle and Saháranpur Division of the School Circle by Resolution No. 76 A., dated 20th October, 1881.

THE following rules have been issued with the object of placing forest officers in closer communication with and subordination to the chief district revenue officer. For the purposes of these rules—

The forest officers in charge of the Pilibhít division shall be subordinate to	The Collector of Pilibhít.
The Forest Officer in charge of the Bhira sub-division to	The Deputy Commissioners of Kheri and Hardoi (in respect of the forests in each of those districts).
The Forest Officer in charge of the Kheri division to	The Deputy Commissioner of Kheri.
The Forest Officer in charge of the Bahraich division to	The Deputy Commissioner of Bahraich.
The Forest Officer in charge of the Gonda division to	The Deputy Commissioner of Gonda.
The Forest Officer in charge of the Gorakhpur division to	The Collector of Gorakhpur.
The Forest Officers in charge of the Naini Tál, Kumaun, and Ránikhet Divisions to	The Commissioner of Kumaun.
The forest officer in charge of the Garhwál Division to	The Commissioner of Kumaun in respect of the forests within the Kumaun Commissionership, and the Collector of Bijnor in respect of forests in the Bijnor district.
The forest officer in charge of the Ganges Division to	The Commissioner of Kumaun in respect of forests in the Kumaun Commissionership or in the Tehri State, and the Collector of Bijnor in respect of forests in that district.
The forest officer in charge of the Saháranpur Division to	The Collector of Saháranpur.

RULES.

Relation between forest divisional officer and the Collector or Deputy Commissioner.

I.—Subject to the following restrictions, the forest divisional officer is to be subordinate to the Collector or Deputy Commissioner in all forest matters.

Communication of orders from the Conservator.

II.—All orders from the Conservator will be conveyed, and all correspondence conducted, on the following principles:—

(*a*) All correspondence in column "B." of the annexed table is to be carried on direct between the Conservator and his divisional officers and *vice versâ*.

(*b*) All correspondence in column "A." is to pass under flying docket addressed from the Conservator, through Collector or Deputy Commissioner, to divisional forest officer and *vice versâ*.

(*c*) Ordinarily the Collector or Deputy Commissioner in the case of correspondence included in column "A." will, after perusal, simply record his signature under the word "forwarded" in the flying docket. He may however, when he deems it necessary, record his remarks on any communication addressed to the Conservator by his departmental subordinates, and he may return to the Conservator, for reconsideration, any communication addressed by the latter to the forest divisional officer, communicating instructions or orders, recording the grounds on which he solicits such reconsideration.

(*d*) In the event of the Collector or Deputy Commissioner and the Conservator differing on any matter in connection with correspondence passing through the Collector's or Deputy Commissioner's office, should the difference not be removed by mutual references, the point, with the correspondence out of which it arose, should be submitted to the Commissioner for decision. Should it be necessary to appeal from the decision of the Commissioner, that officer will, on being so requested, send up case to the Government for orders.

(*e*) In the case of any correspondence coming under column "A." involving a point in which the orders of the Conservator are not final, but which requires the orders of the Local or Supreme Government, the Conservator will forward the reference through the Commissioner's office, in order to give the Commissioner an opportunity of recording his opinion, and in such cases the orders of Government will be communicated to the Conservator through the Commissioner.

List of correspondence in the Forest Department, showing in column A. the list of subjects which should go through the Collector's or the Deputy Commissioner's office, and in column B. the list of subjects which need not.

No.	A.	No.	B.
1	Acts and orders.	1	Accounts.
2	Administration, working plan reserves.	2	Appointments.
3	Arboriculture.	3	Applications.
4	Agriculture and horticulture.	4	Buildings.
5	Annual reports.	5	Books.
6	Arms, shooting and game.	6	Carriage.
7	Budget (1st copy for information).	7	Contracts (work).
8	Cases, civil.	8	Contingencies.
9	Do., criminal.	9	Deputation and special allowances.
10	Do., revenue.	10	Establishment.
11	Conservancy (fire).	11	Estimates.
12	Dispensaries.	12	Fines and forfeitures (forest establishment).
13	Demarcation and surveys.	13	Forms.
14	Exhibition and specimens.	14	Fuel.
15	Ferries.	15	Furniture.
16	Famine.	16	Gratuities and pensions.

No.	A.
16*a*	Fines and forfeitures (affecting other than Forest establishment).
17	Free gifts.
18	Groves.
*19	Journal of occupation and travelling allowance bills of gazetted officers.
20	Irrigation.
21	Land for public purposes.
22	Leases and lessee's security.
23	Leave (gazetted officers).
24	Police.
25	Pounds.
26	Powers of officers.
27	Roads and communications.
28	Refunds and remissions.
29	Rights and privileges.
30	Rewards.
31	Rents and rates.
32	Statistics of all sorts.
33	Special commission.
34	Transfer of charge (gazetted officers).
35	Waif and stray.
36	Waste land.

No.	B.
17	Imprest.
18	Inspection.
19	Leave (subordinates).
20	Letters of credit.
21	Miscellaneous (Forestry, A.—Conservancy and works).
22	Pay and allowances.
23	Printing and presses.
24	Promotions.
25	Railway (contract, fuel and timber)
26	Returns (other than those included in statistics).
27	Records
28	Saw machinery.
29	Sales.
30	Stationery.
31	Service-books.
32	Tents and equipages.
33	Timber depôts.
34	Transfers (subordinate).
35	Valuation surveys.

* Ordinarily travelling allowance bills should be submitted through the office of the Collector or Deputy Commissioner, but returned direct to the forest officer The course of return, however, is subject to variation in special cases (G. O. 264, dated 14th April, 1881).

Collector or Deputy Commissioner not to issue orders to forest divisional officers direct.

III.—The Collector or Deputy Commissioner is not to issue orders to the forest divisional officer affecting forest management direct; but in the event of his deeming it necessary to order him to proceed to a particular locality, he can do so, taking care to send a copy of such orders for the information of the Conservator.

Conservator's authority in certain cases.

IV.—The Conservator is to be the controlling authority in all matters of patronage in the subordinate branches and in all matters of departmental discipline.

Preparation of an annual plan of forest operations by divisional officers.

V.—An annual plan of forest operations is to be prepared by the forest divisional officer and submitted, through the Collector or Deputy Commissioner, to the Conservator. The Conservator will in turn submit, through the Commissioner, a sketch of the proposed operations in his division for the information of Government.

Provision of funds, power of sanction, and rendering of accounts.

VI.—The existing arrangements regarding the provision of funds, power of sanction, and the rendering of accounts, are to be adhered to.

Responsibility of Conservator.

VII.—The responsibility of the Conservator will remain unimpaired. He should be kept regularly informed of all orders issued on forest matters within his circle by Collectors and Deputy Commissioners,

Commissioners, and the Government; he should be made acquainted with all business which passes between Collectors or Deputy Commissioners and forest divisional officers; and, as a rule, he will be consulted on all forest business which comes before Government or the Commissioner.

Forest officers Procedure for transfer or leave of—

G. O. No. 517, dated 14th July, 1881.

In cases of transfer of charge of a division, the certificate prescribed in Chapter IV. of the Forest Code should be sent to the Comptroller-General and intimation of the *date* of transfer of charge sent to this Government in form No. 110, which may be obtained from the Superintendent, Government Press at Allahabad.

In all other cases of transfer and proceeding on and returning from leave among gazetted officers, the date should be reported to this Government and to the Comptroller-General.

With reference to sections 18 and 19 of the Forest Department Code, Conservators are requested, when any change in the charge of a division is considered advisable, to recommend to the Government the officer whom they propose to place in charge, and the appointment, if approved, will be notified in the Gazette.

Subordinate Officers Security to be taken from—

G. O. No. 375, dated 17th May, 1881.

I.—Forest rangers, foresters, and treasurers of all grades, shall find security of not less than one-tenth of the estimated value of the public moneys or securities passing through their hands annually. This is the *minimum*, and discretion to increase the security is left in the hands of Conservators. The security shall consist of either—(1) a deposit of cash or Government promissory notes, or (2) the personal security—to be approved in all cases by the Conservator of Forests—of a firm, a mercantile company, or two individuals. In any case in which the forest officer tenders as security cash already held in fixed deposit bearing interest in a private bank, the Conservator may accept this in lieu of a deposit in a Government savings bank: provided the said officer signs the usual form of letter to the manager of the bank, authorising and requiring the bank to refuse to give up the deposit without the order of the Conservator of Forests.

II.—The Conservator of Forests may require security from any clerk or other official in forest service, not included in the designations forester, forest ranger, and treasurer, when the nature of such official's duty, in connection with the receipt or control of public money, is such as to make it desirable to take security. The amount and nature of the security in each case shall be determined on the principles laid down in Rule I.

III.—The Conservator may, at his discretion, exempt present incumbents from the operation of Rules I. and II., recording his reasons in writing for so doing in each case.

POWERS.

Forest Act. Powers under the—
No. 301, dated 28th February, 1880.

THE following are the rules issued under section 75, Act VII. of 1878 (the Indian Forest Act):—

1. Within their respective charges the Conservators of Forests, all Deputy Conservators, Assistant Conservators, Sub-Assistant Conservators (whether probationers or otherwise), Forest Rangers, Foresters, and Forest Guards, whether in permanent or temporary employment, are appointed to do all acts and exercise all powers that are provided by the Act to be done or exercised by "any forest officer."

2. Within their respective charges, the forest officers mentioned in the first column of the following schedule shall exercise the powers under the sections of the Act mentioned in the second column of the same opposite each class of officers respectively :—

Class of officers empowered.	Section of the Act under which powers are given.	Brief description of nature of powers conferred.
I.—All Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators when in charge of Forest Divisions.	20	To publish translation of notifications of reserved forests.
	25	To notify seasons during which the kindling, &c., of fire is not prohibited, and to permit the clearing or breakingup of land for cultivation or any other purpose
	33	To permit the breaking up or clearing, for cultivation or any other purposes, of any land in any protected forest
	45	To notify depôts for drift timber, &c.
	46	To issue notice to claimants of drift timber, &c.
	47	To decide claims to drift timber, &c.
	50	To receive payments on account of drift timber, &c.
	60	To direct release of property seized.
	82	To take possession of and sell forest produce for Government dues.
II.—All Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, Forest Rangers, and Foresters, when specially authorised in that behalf by the Conservator of Forests.	25	To permit acts specified in clause (*c*), (*d*), (*f*), or (*g*) otherwise prohibited in reserved forests.
	33	To permit acts specified under clause (*a*) or (*b*), section 32, in protected forests.

Powers of Conservators.

Conservators of Forests are empowered to exercise all or any of the powers conferred in the foregoing schedule.

3. Conservators of Forests are empowered, under section 24 of the Act, with the previous sanction of the Commissioner of the division, to stop ways and watercourses in reserved forests, subject to the provisions of that section.

Stoppage of ways and watercourses in reserved forests.

4. The Collector of Bijnor, the Deputy Commissioner of Jhánsi, and the Deputy Commissioner of Lalitpur are appointed to be forest officers within the limits of their respective districts and to exercise the powers of a Conservator of Forests.

Certain civil officers to be forest officers within defined limits.

5. All revenue officers below the rank of tahsíldars, and all police officers up to and including inspectors, and all forest officers, including clerks and messengers, below the rank of Sub-Assistant Conservator, as well as persons not in the public service, are eligible for rewards under the following rules.

Certain revenue, police, and forest officers may receive rewards.

6. On conviction of an offender, the Magistrate by whom the case has been decided is authorized to grant a reward not exceeding the estimated value of the timber or other forest produce or other articles confiscated, plus the amount of any fine imposed, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property confiscated or the conviction of the offender.

Extent of rewards.

7. If in any case the fine and the proceeds of the property confiscated cannot be immediately realized, the Magistrate deciding the case shall at once pay the reward (provided that it does not exceed Rs. 100) from such funds as may be at his disposal. If in such a case the Magistrate considers that more than Rs. 100 should be distributed as rewards, he shall distribute Rs. 100 at once, and shall submit his recommendation for a larger reward, through the Conservator of Forests, for the orders of the Local Government, giving his reason for the same.

Payment of reward.

8. In any case the rewards shall be paid within the limit and under the sanction provided in Rule 7, even though the fine may not have been realized.

9. If after payment of the reward the conviction is reversed on appeal, the amount paid in rewards shall not be recovered from the persons to whom it has been paid, unless it shall appear that they have acted fraudulently in the case.

Adjustment of reward if conviction is reversed on appeal.

10. In cases where, under section 67 of the Indian Forest Act, a forest officer has accepted a sum of money as compensation for any damage which may have been committed, the

Money received as compensation for damage done.

Conservator of Forests may authorize the payment of a portion of the amount realized as a reward to any person or persons who may have contributed to the discovery of the offender.

All Conservators, the Collector of Bijnor, the Deputy Commissioner of Jhánsi, the Deputy Commissioner of Lalitpur, and (when in charge of Forest Divisions) all Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, are invested with the powers described in section 67 of Act VII. of 1878 (the Indian Forest Act). No. 302, dated the 28th February, 1880.

Conservators of Forests and officers in charge of Forest Divisions are invested with the powers described in clauses (*b*), (*c*), and (*d*) of section 71 of the Indian Forest Act, 1878. No. 304, dated the 28th February, 1880.

RULES.

Recovery of Forest dues.

G. O. No. 202A., dated 2nd July, 1878.

MONEY payable to the Government under Act VII. of 1878, or under any rule made under the Act, or on account of the price of any forest produce or of expenses incurred in the execution of the Act in respect of such produce, if not paid when due, should be recovered, under section 81 of the Act, as if it were an arrear of land revenue.

Collectors and Deputy Commissioners should, when desired to do so, recover in this manner arrears due to the Forest Department.

When a divisional forest officer requires a Collector's assistance, he will furnish him with a certificate of the money being due, of its amount, and of the person from whom it is due, and it will be the Collector's duty to recover the sum without delay. If, however, a demand is disputed, and the Collector considers that there are good grounds for suspending its enforcement pending the orders of Government, he should return the certificate to the divisional forest officer with a note to that effect and a memo. of his reasons for suspending the demand, and the latter officer will then prepare a statement of the case to be submitted, through the Conservator, for the orders of Government in the Revenue (Forests) Department.

Forest Act. Rules under the—

No. 300, dated the 28th February, 1880.

IN accordance with the provisions of section 45 of the Indian Forest Act (VII.) of 1878, the following shall be the areas within which all unmarked wood and timber shall be deemed to be the property of Government, unless and until any person establishes his right and title thereto :—

(*a*) All reserved and protected forests in the North-Western Provinces and Oudh.

(*b*) The Jumna and its tributaries in British territory above the Scinde, Panjáb, and Delhi Railway bridge at Rájghát, including an area within a direct distance of three miles from either bank of the main stream of the Jumna river, taking that stream at its cold-season level.

(*c*) The Ganges and its tributaries in British territory above the road from Bijnor to Muzaffarnagar in the Bijnor district, including an area within a direct distance of three miles from either bank of the main stream of the Ganges river, taking that stream at its cold-season level.

(*d*) The Rámganga and its tributaries in British territory above the road from Nagína to Afzalgarh, including an area within a direct distance of three miles from either bank of the main stream of the Rámganga river, taking that stream at its cold-season level.

(*e*) The Sarda, the Koriala, the Chauka, the Ghogra, and their tributaries in British territory above the road from Bahrámghát to Bahraich, including an area within a direct distance of three miles from either bank of the main stream of the Sarda, Koriala, Chauka, and Ghogra rivers respectively, taking those streams at their cold-season level.

(*f*) The Rápti and its tributaries within British territory to the junction of the Rápti with the Ghogra, including an area within a direct distance of three miles from either bank of the main stream of the Rápti, taking that stream at its cold-season level.

All timber found adrift, beached, stranded, or sunk outside reserved or protected forests, excepting sál, sissu, deodar, and tún timber exceeding two feet in girth and four feet in length, is exempted from the provisions of section 45.

No. 303, dated the 28th February, 1880.

Under section 25 (*i*) of Act VII. of 1878 (the Indian Forest Act), the following rules relating to reserved forests have been sanctioned:—

Interpretation clause.

1. All words used in these rules and defined in Act VII. of 1878 (the Indian Forest Act) shall be deemed to have the meaning respectively attributed to them by the said Act.

Poisoning of water.

2. The poisoning of water is prohibited.

Setting of snares or traps in reserved forests.

3. Except with the written permission of the officer in charge of the Forest Division, no person shall set snares or traps.

Closing of a reserved forest against hunting or shooting.

4. The Conservator of Forests, with the previous sanction of the Local Government, may declare and publicly notify any reserved forest or part of such forest to be closed altogether against hunting, shooting or fishing at such seasons and for such period as he may deem necessary; or to be closed against the hunting, shooting, or fishing of any class or classes of animals during certain seasons.

Close season for game birds.

5. Between the 1st April and the 31st August, both inclusive, in each year, the shooting of game birds of the following kinds is prohibited:—

Partridges.	Spur fowl.
Pheasants.	Bustards.
Pea-fowl.	Florican.
Jungle fowl.	Sand grouse.

Driving of game in snow.

6. The driving of game in the snow is prohibited.

7. Subject to the above restrictions, hunting, shooting, and fishing are permitted; but nothing in this rule shall be taken to exempt any person from liability in respect of any offence by fire, injury to the forest or its produce, or other offence punishable by section 25, Act VII. of 1878.

Conditional permission in respect of hunting or shooting.

Rights of villagers in Kumaun to cut grass, &c., in protected forests.
No. 770A., dated 9th December, 1878.

THE village proprietors have a right to cut grass, whether for use or sale, in such portions of the protected forests as lie within the old boundaries of their respective villages. Further, certain village proprietors have a right to cut grass for their own use within such portions of the protected forests as lie within the old boundaries of certain other specified villages, which were, by the settlement engagement, bound to afford them a supply of grass and wood. The old village boundaries within the forests are said to be clearly distinguishable.

In addition to those above noticed, there appear to be no *rights* to cut grass either for use or sale.

It will be the duty of the Forest Department to respect the recorded rights of the villages, and, if one of those is to supply themselves with fallen timber, to take care that the wants of the villagers are first met from that source, and only surplus fallen timber appropriated by the department.

Cesses on resumed grant. Liability for—
Resolution No. 435, dated 7th May, 1879.

THE Revenue Department will forego its demand for cesses on resumed waste-land allotments transferred to the Forest Department, and the Forest Department will allow the neighbouring villagers the same *privileges* in these resumed grants as are allowed to those residing in the vicinity of Government forests which were not formerly grants.

Naini Tal, Ranikhet, and Lalitpur Forests. Rules for—
Notification No. 395, dated 23rd March, 1880.

TREES within the protected forests of Naini Tál, Ránikhet, and Lalitpur are reserved, and the quarrying of stone, burning of lime or charcoal, collection or subjection to any manufacturing process or removal of any forest produce in those forests, and the breaking up or clearing for cultivation, for building, for herding cattle, or for any other purpose, any land in those forests, are prohibited, except in the exercise of any right recorded under section 28 of the Indian Forest Act, 1878, or with the permission in writing of the officer in charge of the forest division.

Notification No. 773, dated 16th July, 1880.

The following are the rules for the protected forests of Naini Tál, Ránikhet, and Lalitpur. These rules supersede all previous rules relating to the said forests:—

I.—All words used in these rules and defined in Act VII. of 1878 (the Indian Forest Act) shall be deemed to have the meaning respectively attributed to them by the said Act.

Interpretation-clause.

II.—Persons whose rights have been recorded under section 28, Act VII. of 1878, must submit their indents for building timber and for wood for agricultural purposes to the officer in charge of the Forest Division, within the following periods :—

In the Naini Tál and Ráni-khet protected forests.	Between the 1st July and 31st October.
In the Lalitpur protected forests.	From 1st February to 31st March and from 1st August to 30th September.

III.—Licenses to purchasers felling or removing trees or timber or other forest produce will be granted on such conditions as may from time to time be fixed by the Conservator of Forests.

IV.—The poisoning of water is prohibited.

V.—Except with the written permission of the officer in charge of the Forest Division, no person shall set snares or traps.

Closing of forest against hunting or shooting.

VI.—The Conservator of Forests may, with the previous sanction of the Local Government, declare and publicly notify any part of the forest, to which these rules relate, to be closed altogether against hunting or shooting at such seasons and for such period as he may deem necessary, or to be closed against the hunting or shooting of any class or classes of animals during certain seasons.

Close season for game birds.

VII.—Between the 1st April and the 31st August, both inclusive, in each year, the hunting and shooting of game birds of the following kinds is prohibited :—

Partridges.	Pea-fowl.	Spur-fowl.	Florican.
Pheasants.	Jungle fowl.	Bustards.	Sand grouse.

VIII.—The driving of game in the snow is prohibited.

IX.—Subject to the restrictions contained in Rules IV. to VII. hunting shooting and fishing are permitted ; but nothing in this rule shall be taken to exempt any person from liability in respect of any offence by fire, injury to the forest or its produce, or other offence punishable by section 32 of Act VII. of 1878.

X.—Trespassing, pasturing cattle, or permitting cattle to trespass in such portions of the forests as may have been closed under section 29 (*b*) of the Indian Forest Act is prohibited.

Dehra Dun Forests Rules for—

Notification No. 702, dated 7th July, 1880.

I.—In the undermentioned forests of the Dehra Dún District the inhabitants of the undermentioned villages shall be permitted —(*a*) to collect head-loads of fallen dry wood for fuel under passes signed by such officer of the Forest Department as may be authorized in that behalf by the Conservator of Forests, which passes shall be granted without payment ; and (*b*), on payment of the rates

prescribed in No. III. of these rules, to graze the number of cattle specified opposite the name of each village :—

No.	Name of forest.	Name of village.	Number of buffaloes.	Number of cows and bullocks.	Number of donkeys and ponies.	Number of sheep and goats.
1	Ambári.	Dumet	10	200	...	...
2		Katta Pathar ...	4	60	...	...
3		Mihunwála	8	150	...	...
4		Tauli	16	75	...	...
1	Chándpur.	Sahanspur	108	500	25	...
2		Dháki	10	140	12	125
3		Abdullapur ...	4	50	...	...
4		Karimpur	40	80	...	...
5		Rámsahaiwála ...	2	60	...	...
6		Hurawála	55	235	15	50
7		Tilwári	4	100	...	...
1	Dholkot.	Jhájra	25	500	10	200
2		Mahra-ki-gaon ...	3	80	3	...
3		Sudhonwála ...	10	50	...	20
4		Dholkot	...	24	...	...
5		Mánduwála ...	16	150	...	...
6		Naugaon	8	130	...	...
7		Bhauwála	10	150	20	...
8		Rájawála	12	125	...	...
9		Grant Bakhtáwarpur ...	14	135	...	...
10		Bhagwánpur Jula ...	8	120	...	...
1	Nágsidh.	Nawáda	5	105	...	...
2		Dudhli	6	125	...	...
3		Balindwála Nagla ...	...	60	...	...
4		Phándu	4	30	...	...
5		Muhammadpur ...	4	45	...	...
6		Pandit Nágal ...	10	75	...	...
7		Kishenpur	...	36	...	...
8		Májri	16	140	5	...
9		Badripur	28	160	...	...
10		Mahokampur (Khurd),	5	130	...	...
11		Mothronwála ...	35	200	5	...

II.—In the Western Siwálik forest the inhabitants of the villages named below shall be permitted—(*a*) to collect headloads of fallen dry wood for fuel under passes signed by such officer of the Forest Department as may be authorized in that behalf by the Conservator of Forests, which passes shall be granted without payment ; and (*b*), on payment of the rates prescribed in No. III. of these rules, to graze the number of cattle mentioned opposite the name of each village. But any portion of this forest, not exceeding one-half of its total area, may be closed against the exercise of these privileges by the Conservator of Forests with the sanction of the Superintendent of the Dún, provided that the

portions left open for grazing and for the collection of fuel are situated within a reasonable distance from the villages :—

No.	Name of forest.	Name of village.	No. of buffaloes.	No. of cows and bullocks.	No. of donkeys and ponies.	No. of sheep and goats.
1	Western Siwáliks.	Mahobáwála ...	26	50	...	...
2		Sheola Khurd ...	8	60	...	...
3		Sheola Kalan ...	50	260	...	...
4		Májra	50	225	10	...
5		Pithuwála	10	40	...	...
6		Mihanwála... ...	50	300	4	60
7		Harbajwála ...	15	300	...	...
8		Malhán	18	260	...	...
9		Grant Carbery ..	8	100	...	...
10		Pelion	10	250	...	...
11		Kándli with Haripur ...	60	300	10	260
12		Shisambári... ...	40	340	...	...
13		Hassanpur... ...	4	50	...	...
14		Sherpur	15	90	...	...
15		Sangtiawála ...	45	290	...	...
16		Tiparpur	...	40	...	...
17		Kaliánpur	4	32	...	...
18		Játanwála	4	30	...	...
19		Májri	10	150	...	...
20		Timli with Chari Beli ...	65	246	22	250
21		Dharmawála ...	40	50	...	...
22		Shápur	25	170	...	...
23		Aduwála	50	190	8	...
24		Kunja grant ...	18	180	5	...
25		Kunja Khárgi ...	14	120	3	...
26		Kolal Matak Májri ...	100	200	...	...

III.—The rates chargeable to the inhabitants of the villages mentioned in rules I. and II. for the grazing of cattle during a period of twelve months are as follows :—

Buffaloes, four annas each ; cows and bullocks, two annas each ; donkeys and ponies, one anna each ; sheep and goats, six pies each.

IV.—In the undermentioned forests the roads specified shall not be closed :—

Name of forest.	Names of roads and watercourses.
Western Siwáliks ...	Asarori road
Ditto ...	Khujnáur pass.
Ditto ...	Watercourse to Dehra Dún Tea Company and Carbery Grant.
Ditto ...	Timli road.
Ditto ...	Road from Khúrja to Fyzabád *viâ* Kolál.
Ambári ...	Road from Rudarpur to the Jumna.

Name of forest.	Name of roads and watercourses.
Chándpur ...	Road from Harawála to Sahanspur.
Dholkot ...	Road from Dunga *viâ* Mánduwála to Jhájra.
Nágsidh ...	Road from Dudhli to Manduwála.
Tirsál ...	Road from Ránipokhri to Khari.
Ditto ...	Road from Ránipokhri to Jogiwála.
Saura—Saroli, Kachar, and Tháno. ...	Road from Dehra to Tháno.
Sóng ...	Watercourse leading to Markham grant.
Ditto ...	Road from Jiwangarh and Fatehpur to Markham grant.
Tirsál and Sainkot ...	Road from Lachiwála *v.â* Ránipokhri to Rikhikesh.
Tháno ...	Road from Tháno to Sangtiawála.
Ditto ...	Road from Tháno to Bogpur.
Eastern Siwaliks ...	Khánsrau Pass road.
Ditto ...	Road from Dehra to Hardwár.

Oudh Forests. Rights, privileges and concessions in—

Resolution No. 441, dated 7th May, 1879.

I.—THE Conservator should arrange for the liberal supply of thatching grass and firewood to the people and for its being easily obtainable. It should be supplied free to the villagers residing in the "privileged villages" and on payment to others. The existing rates are not excessive, but the way of obtaining the supplies should be made more convenient and simple than at present.

II.—Poles for building purposes should be given of ebony, dháo, and arsena to the villagers residing in the privileged villages, as well as of unreserved wood, and the Thárus should be allowed sál poles for the same purpose within reasonable limits.

III.—Dead, fallen, or standing sál should be given free to the privileged villagers for making their ploughs, and sál timber should be given for the construction of wells and bridges within three miles of the forests.

IV.—The Deputy Commissioner of each district should, after careful enquiry and in consultation with the Conservator, prepare a list of the villages (to be called "privileged villages") of which the residents shall be allowed the enjoyment of the privileges conceded by the so-called "three mile rule." In preparing this list he should not, except for very special reasons, include any village of which the boundary is more than three miles from the nearest point of the forest boundary, but he should exclude villages within that limit which are not so affected by the forests as to become entitled to privileges. For instance, on the western side of the Bhinga forest there are but one to two miles of village land, over which the forest animals commit ravages. Again, there are pasture lands which are called forest, and which hold neither trees nor game, but which by the present rule confer on all villages within three miles of them the right to resort to the tree forest for free produce. Or if for other reasons which he deems good and sufficient he considers that villages do not require the concession, they

may be excluded. The list should be submitted for the sanction of Government through the Commissioner.

V.—A record of the privileges allowed should be drawn up on the spot, and the people of each village *made acquainted with what had been conceded to them by Government* by the officers recording the same going from village to village. A "rúbkár," too, should be drawn out for each village, recording the number of ploughs, the allowance for each plough, the rules under which the produce is to be taken, and the section or block from whence it is to be taken; one copy of the rúbkár to remain with the patwári and one with the village settlement record. It should be distinctly stated that those privileges are conceded *during the pleasure of Government.*

VI.—Rights of way to water or elsewhere must be respected, and can only be interfered with in the manner laid down in section 24 of the Indian Forest Act, 1878, or as otherwise legally provided.

VII.—It is not necessary to allow free fishing in the Girwa, or to permit comb-makers to cut haldu without restriction, or to permit the manufacture of catechu without restriction. The Conservator should, however, consider how this last-named industry can best be encouraged.

The rates to be levied for grazing are :—

Animals.	From villagers of "privileged" villages.	From all others.	Remarks.
	Rs. a. p.	Rs. a. p.	
Camel	0 8 0	1 0 0	Per annum per head.
Bull, bullock, or cow ...	0 2 0	0 3 0	
Buffalo	0 4 0	0 8 0	
Sheep or goat	0 0 6	0 1 0	
Pony or donkey	0 1 0	0 2 0	

These rates are for the whole year, but they will be payable quarterly at one-fourth the annual amount, in order that people who graze their cattle for only a short time may not pay for the entire year.

Reserved and protected forests. Rules for—
G. O. No. 1004, dated 2nd November, 1880.

Interpretation clause.

1. ALL words used in these rules and defined in Act VII. of 1878 (the Indian Forest Act) shall be deemed to have the meaning respectively attributed to them by the said Act.

Establishment of depôts for the examination of timber, &c.

2. *I.—Transport by land.*—The Conservator of Forests may establish depôts within the limits of, or on the boundaries of, any reserved or protected forest, for the examination of timber and other forest produce in transit through or out of such forest, and

for the collection of dues on such timber or produce: provided that the name and situation of each depôt, and the route on which it is situated, is notified in every town and village in the neighbourhood of such depôt.

Pass for moving timber, &c.

3. No timber or other forest produce shall be moved through or out of any such forest on any route on which a depôt has been established, unless covered by a pass issued by the forest officer, or by the owner of the forest, as the case may be. Such pass shall specify the kind and quantity of timber or other forest produce, the marks it bears (if any), and the place it came from; and shall be legibly signed or stamped by the forest officer, or, when such timber or produce comes from a private forest, by the owner of such forest.

Prohibition against moving timber, &c., except by defined routes.

4. The moving of any timber or other forest produce through or out of any reserved or protected forest except by routes on which depôts have been established under Rule I. is prohibited.

Officers who may sanction exemptions.

5. Within the limits of their respective charges, the Conservators of Forests, the Collector of Bijnor, the Deputy Commissioner of Lalitpur, and, when in charge of forest divisions, Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, may exempt the inhabitants of any locality, or any class of timber or other forest produce, from the operation of Rules 3 and 4.

Launching and collection of timber.

6. *II.—Transport by river.*—No person having launched his timber, or set it afloat on any river, shall collect the same, except—

(*a*) with the permission in writing of the Forest Officer in charge of the forest division;

(*b*) at places which such officer shall notify as catching depôts.

Pass for rafting timber.

7. No person shall raft or otherwise convey any timber which has been collected on any river without first obtaining a pass from the forest officer in charge of the forest division in which the river is situated, or from such subordinate officer as the officer in charge of the forest division may authorise on that behalf. Such pass shall show the number of logs or pieces, the kind of timber, the marks indicative of the owner's property therein, the place of its destination, and the time for which it shall remain in force. It may specify that the timber may be stopped at certain places to be named in the pass.

No pass to be issued for timber unmarked or bearing an unregistered mark.

8. No pass shall be issued for any unmarked timber, or for such timber as bears a mark not registered as hereinafter provided: provided that when any person, having timber in transit on a river at the date of the publication of these rules, applies for a pass for such timber within six months from such date, such pass may

be granted, although the marks on such timber have not been registered.

Detention of timber in default of production of pass.

9. Any forest officer may require any person, rafting or conveying timber as aforesaid, to produce the pass for the same at any time. No person shall be entitled to raft or convey timber by virtue of a pass which he does not himself hold, but which is, or is stated to be, in the hands of some other person. In the event of the pass not being produced, the forest officer may detain the timber.

Fee for issue of pass.

10. For issue of the pass a fee not exceeding one anna for each log or piece of timber may be levied on such river, and at such places, as the Conservator of Forests may, from time to time, direct.

Registration of timber; property marks.

11. All persons wishing to float or otherwise convey timber by any river shall register, at the office of the forest division to which the control of the river pertains, the mark which indicates their proprietary right in such timber. A fee of Rs. 5 shall be payable for such registration. No more than one mark shall be registered for each owner.

Refusal of registration of marks similar to those already in use, either by Government or another person.

12. No person shall be allowed to register a mark already registered in favor of another person, nor any mark used by Government; and the forest officer may refuse the registration of any mark which in his judgment so closely resembles a mark used by Government or registered in favor of any person, as to be easily producible by altering such marks.

Registration to hold good for three years

13. Every registration under these rules shall hold good for three years following the 1st of January next after the date of registration.

Certificate of registration.

A certificate showing the mark registered, the date of registration, the period for which it holds good, and acknowledging the payment of the fee shall be given to every person registering his mark.

Converting, cutting, burning, concealing, or marking of timber.

14. Within the limits of any area notified under section 45, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking hammers or other implements used for the marking of timber, except with the permission in writing of the forest officer, is prohibited. Such permission, if granted, shall specify the place at which only it is to take effect, and may contain such other conditions regarding the previous inspection of the timber, and otherwise as may be necessary.

15. *III.—General.*—Any person who infringes any of these rules shall be liable to imprisonment of either description for a term which may extend to six months, or to fine which may extend to five hundred rupees, or to both.

Penalty.

Saharanpur. Rules for collection of grazing dues from villages lying near reserved forests in—

G. O. No. 426, dated 2nd. April, 1880, as amended by G. O, No. 1008, dated 5th November, 1880.

I.—LISTS of villages adjacent to reserved forests in the Sáharanpur district, whose cattle are in the habit of grazing in such forests, shall be prepared by the forest officer in communication with the Collector.

II.—The lambardar or lambardars of each village will make the collections and will be remunerated by the payment of a percentage on the sum collected by them and paid into the tahsíl within two months from the date of receipt of mauzawar extracts made over to them under Rule VII.

III.—Grazing dues must be levied, according to the rates fixed by Government, on all the cattle in each village which make use of the Government forest for grazing purposes. Unless a village agrees as a whole to make use of the Government forest, none of the cattle belonging to it will be allowed to graze in the same.

IV.—Before the end of February in each year the patwári of every such village will furnish to the tahsíldar a nominal list (countersigned by the lambardar) of the cattle-owners in his village and the number of animals of each kind that each possesses. These lists will be at once sent direct to the forest officer to be checked.

V.—The checking by the Forest Department must be completed before the end of March; but the Forest Department reserves to itself the right of counting the cattle at any time during the year on the appearance of sufficient cause.

VI.—The checking officer will give each cattle-owner a slip signed by him, with date, giving number of each kind of cattle, rates of assessment, and amount of dues. Within 15 days of receipt of such slip the cattle-owner may present an objection on plain paper to the forest officer, who will fix dates for hearing and disposing of such objections as far as possible on the spot.

VII.—The lists, having been checked and objections disposed of by the forest officer, will be returned by the forest officer to the Collector by the 30th of April. The Collector shall send the approved lists to the tahsíldars, who will make over the mauzawar extracts to the lambardars for collection forthwith. The Collector shall at the same time fix the date on which any sum not collected shall become an arrear (being not less than two months from date of order and not before the 30th June), and the same date shall be inserted in the mauzawar extracts made over to the lambardar. Each lambardar will be provided with a receipt-book in a printed form, and he will give each cattle-owner a receipt from this book,

in which will be stated the name of the owner, the number of cattle of each kind paid for, the amount paid, and the year for which the payment has been made. The receipt forms in each book must be serially numbered before issue to the lambardar. The owners are bound to produce these receipts at their villages whenever called upon to do so by an officer of the Forest Department. After the collection has been completed, the lambardar will hand in the pass-book containing counterfoils to the tahsíldar, who will forward it to the forest officer.

VIII.—For all payments made by lambardars into the tahsíl the tahsíldar will grant dákhilas in the same way as for all other money received, and will send to the Collector a quarterly account showing the amount assessed, the amount collected, and the balance due. This account must be sent in duplicate to the forest officer for countersignature, after which a copy will be forwarded by the Collector to the Accountant-General.

IX.—All sums not paid by the date fixed by the Collector under Rule VII. will be considered as arrears, and will be recovered in the same way as arrears of land-revenue direct from cattle-owners.

X.—Any person found grazing cattle in the Government forests after the 30th June, without having paid grazing dues for that year, and without having obtained the receipt referred to in Rule V., will have to pay double rates and will be liable to prosecution.

XI.—Any complainant, dissatisfied with the forest officer's decision under Rule V., may petition the Collector on an eight-anna stamp, and the Collector's decision will be final. Should the decision be adverse to the Forest Department, that Department will pay the value of the stamp to the complainant.

XII.—Intimation of any decision by forest officer or Collector effecting an alteration in the assessments must be given at once to the tahsíldar, who will inform the lambardar and patwári of the complainant's village.

XIII.—As soon as the Collector has realized the full amount of the assessments finally settled, he will send in a bill to the Forest Department for the percentages due on the collections as follows:—

Lambardar at 2½ per cent. on amount collected by him.
Patwári at 1 per cent. on total collections.
Itlaq-navis (or other tahsíli official employed to keep the accounts) at ½ per cent.

I.—The inhabitants of the undermentioned villages in the Saháranpur district shall have the privilege of grazing the number of cattle, sheep, and goats specified opposite the name of each

G. O. No. 786, dated 17th July, 1880.

village in the Government forests at the rates mentioned in No. II. of these rules, *viz.*:—

Name of village.	Number of cattle.	Number of sheep and goats.	Remarks.
Raoli Mahdud	500	...	
Banswáli	115	...	
Ahmedpur Khurch	675	...	
Rájpur	290	...	
Salempur	300	...	
Aurangabad	600	...	
Aneki Kalan	200	...	
Nágal	95	...	
Sherpur Pelon	310	50	
Habibpur	195	...	
Haiderpur, *alias* Haidowara	50	...	
Indarpur Talra	100	...	
Barkala	250	...	
Rampur	230	60	
Bugawála, *alias* Ferozepur	240	...	
Naukra	657	...	Including 3 abadis, *viz.*, Naukra, Tanda Arjan, and Tanda Juaru.

II.—The rates chargeable to the inhabitants of the villages mentioned in Rule I. for the grazing of cattle, sheep, and goats, for a period of twelve months, are as follows :—

Buffaloes ...	...	4 annas each.
Cows and bullocks ...	...	2 do. do.
Sheep and goats ...	...	6 pies do.

III.—When closing any portion of the forests in the Saháranpur district, the Conservator of Forests must, in consultation with the Collector, provide conveniently situated grazing-grounds for the cattle mentioned in Rule I.

Tehri. Rules for management of forests leased from Raja of—

G. O. No. 846, dated 23rd August, 1880.

1. THE Conservator of Forests may, from time to time, with the sanction of the Rája, but subject always to the exceptions agreed to by the terms of the lease, declare that any deodar forest shall be "reserved."

2. Such forests shall be demarcated by conspicuous boundary-marks wherever natural boundaries are not sufficient.

3. A record of the boundaries shall then be prepared, accompanied by such maps as may be necessary, and this record shall be signed by the Conservator of Forests, and an attested copy of it shall be sent to the Rája.

4. Whenever any forest is declared "reserved" and is finally demarcated as aforesaid, due notice shall be publicly given in the vicinity of such forests.

5. As soon as possible after the final demarcation, a record of all rights to be exercised in any such forest by the people living in the vicinity of the same shall be drawn up by the Conservator and submitted to the Rája for his approval.

6. If in any case it is desired to include in a "reserved forest" any waste land, abandoned fields, or cultivated land, or to take up a plot of such land for plantation purposes, such land shall only be included or taken up with the consent of the Rája, and after payment of such compensation, if any, as he may award. When young plantations are formed in or near jungles open to grazing, such plantations shall be fenced by the Forest Department.

7. All "reserved" forests shall be under the exclusive control of the officers appointed by the British Government to be Conservators of Forests of the Central and School Circles in the North-Western Provinces and Oudh, and of such officers subordinate to the Conservators as may be appointed by the said Government to hold charge of such forests.

8. The following acts are prohibited in reserved forests, except by written permission of the officer in charge of the forests, or in the exercise of a right recorded under Rule 5 :—

(*a*) Traversing a forest except by the authorized roads and pathways, which shall be indicated in the record prepared under Rule 5.

(*b*) Grazing or trespass by cattle, and permitting cattle to traverse the forests, except in the authorized roads and pathways indicated in the record prepared under Rule 5.

(*c*) Breaking up fresh land for cultivation or for any other purpose.

(*d*) Cutting or otherwise injuring any tree.

(*e*) Collecting fallen wood, grass, brushwood, fodder, or any forest produce whatever.

(*f*) Kindling fire or carrying fire.

9. The Rája will appoint some person with authority to try any or all cases of the breach of these rules, and the forest officer in charge will bring to the notice of such person any breach of rules requiring punishment.

APPENDIX I.

List of Rules and Notifications having the force of Law in the N.-W. Provinces and Oudh.

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1857	XIII.	13	Rules for weighments, &c., of opium.	...	See Opium Manual.
1863	XVI.	2	Rules for levy of excise duty.	...	See Excise Manual.
1866	X.	190	Rules for duties of registrars for the registration of companies.	N.-W. P. and Oudh Gazette, 25th August, 1877, page 1076, part I.	
	XIV.	63	Rates of postage and conditions of transmission by foreign post.	Gazette of India, 16th March, 1879, part I., page 135. Gazette of India, 22nd March, 1879, part I, page 259. Gazette of India, 7th June, 1879, part I., page 402.	
		20	Authorizing introduction of post-cards.	Gazette of India, 14th June, 1879, part I., page 411. Gazette of India, 24th January, 1880, part I., page 68. Gazette of India, 27th March, 1880, part I., page 223.	
		20 and 25	Reducing registration fees,	Gazette of India, 25th June, 1881, part I., page 264.	
		20 and 63	Rules for cash payments in advance on account of postage of newspapers.	Gazette of India, 8th October, 1881, part I., page 468.	
1867	XXV.	...	General rules for registration of books.	Gazette of India, 23rd December, 1871, part I., page 979. Gazette of India, 17th August, 1872, part I., page 777.	
		21	Certain classes of books exempted.	Gazette of India, 23rd October, 1869, part I., page 400.	

APPENDIX I.

List of Rules and Notifications having the force of Law in the N.-W. Provinces and Oudh—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1869	XV.	10 and 18	Rules for the escort of prisoners to and from the court in which their testimony is required.	N.-W. P. and Oudh Gazette, 3rd May, 1879, part I, page 629.	
			Proviso to Rule VIII. of above.	N.-W. P. and Oudh Gazette, 21st January, 1882, part I., page 25.	
1870	VII.	...	Rules for the supply, sale, renewal, &c., of court fees stamps.	N.-W. P. and Oudh Gazette, 27th April, 1878, part I., pages 535 and 536.	
		...	Amendment of rules under the Court Fees Act.	N.-W. P. and Oudh Gazette, 1st February, 1879, part I., page 150.	
		26 and 35	Descriptions of stamps by which certain fees may be denoted.	Gazette of India, 20th March, 1875, part I., page 378.	
	XXIII.	16 and 28	Rules and powers for breaking coin.	N.-W. P. and Oudh Gazette, 19th October, 1872, part I., page 1196.	
		28	Declaring certain coins to be not legal tender.	Gazette of India, 8th December, 1877, part I., page 718.	
	XXVI.	...	Government of prisons ...	...	See Jail Manual.
1871	III.	25	Declaring value of Government currency notes.	Gazette of India, 20th July, 1872, part I., page 846.	
	X.	...	Excise ...	...	See Excise Manual.
	XXVI.	...	Rules regulating advances,	N.-W. P. and Oudh Gazette, 16th June, 1877, part I., page 705.	
				N.-W. P. and Oudh Gazette, 19th July, 1877, part I., page 25.	

	XXVII.	31	Register of eunuchs and their property.	N.-W. P. and Oudh Gazette, 20th July, 1872, part I., page 845. N.-W. P. and Oudh Gazette, 1st December, 1877, part I., page 1631.	
1872	III.	3,12, and 14,	Marriage registrars ...	N.-W. P. and Oudh Gazette, 17th August, 1878, part I., page 1209.	
1873	XIV.	8	Lunatic soldiers' property,	Gazette of India, 28th February, 1874, part I., page 130.	
	XV.	...	...	...	Separate for each municipality.
	XVI.	...	Rules for discipline, &c., of village police.	...	See Police Circular Book.
1875	VIII.	30	Rules under the Inland Customs Act.	Gazette of India, 1st July, 1876, part I., page 332. Gazette of India, 29th December, 1877, part I., page 761. Gazette of India, 23rd March, 1878, part I., page 232. Gazette of India, 3rd August, 1878, part I., page 466. Gazette of India, 20th November, 1880, part I., page 662. Gazette of India, 25th December, 1880, part I., page 708.	
1876	I.	7 and 8	Rules for general working of Telegraph lines.	Gazette of India, 18th April, 1874, part I., page 209. Gazette of India, 12th June, 1875, part I., page 321.	
1877	III.	69	Rules under the Registration Act.	N.-W. P. and Oudh Gazette, 27th July, 1878, part I., pages 1040-1058.	
		69 and 78	Table of fees chargeable under the Registration Act.	N.-W. P. and Oudh Gazette, 27th July, 1878, part I., page 1056. N.-W. P. and Oudh Gazette, 7th December, 1878, part I., page 1872. N. W. P. and Oudh Gazette, 19th April, 1879, part I., page 560. N.-W. P. and Oudh Gazette, 2nd July, 1881, part I., page 265.	

APPENDIX I.

List of Rules and Notifications having the force of Law in the N.-W. Provinces and Oudh—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1878	I.	5 and 13	Rules under the Opium Act.	N.-W. P. and Oudh Gazette, 2nd February, 1878, page 142.	See also Rules in Excise Manual.
			Modification of Rule 16 of above.	N.-W. P. and Oudh Gazette, 4th May, 1878, page 565.	
		5	Amended form of license under the Opium Act.	N.-W. P. and Oudh Gazette, 6th March, 1880, part I, page 109.	
			Amendment of rules issued under the Opium Act.	N.-W. P. and Oudh Gazette, 24th August, 1878, part I., page 1247.	
				N.-W. P. and Oudh Gazette, 28th June, 1879, part I., page 849.	
		5 and 13	Definition of *sír* for purposes of the Opium Act.	N. W. P. and Oudh Gazette, 24th September, 1881, part I., page 416.	
		5	Importation of opium into Rampur.	N.-W. P. and Oudh Gazette, 20th July, 1878, part I., page 1002.	
	VI.	19	Rules under the Treasure Trove Act.	N.-W. P. and Oudh Gazette, 27th April, 1878, part I., page 534.	
				N.-W. P. and Oudh Gazette, 10th April, 1880, part I, page 153.	
1878	VII.	41	Rules for reserved and protected forests in the N.-W. P. and Oudh.	N.-W. P. and Oudh Gazette, 6th November, 1880, part I., page 422.	
		45	Rules under the Forest Act.	N. W. P. and Oudh Gazette, 6th March, 1880, part I., page 111.	
				N.-W. P. and Oudh Gazette, 24th July, 1880, part I., page 289.	
		75	Powers and duties of Forest Officers.	N.-W. P. and Oudh Gazette, 6th March, 1880, part I., page 111.	

		67	Powers under the Forest Act,	N.-W. P. and Oudh Gazette, 6th March, 1880, part I., page 112.
		25-I	Rules relating to reserved forests.	N.-W. P. and Oudh Gazette, 6th March, 1880, part I., page 112.
		79, cl. (*b*), (*c*), and (*d*).	Powers under the Forest Act.	N.-W. P. and Oudh Gazette, 6th March, 1880, part I., page 113.
33 & 34 Vic.	Cap. 59	2	Execution of forest contracts.	N.-W. P. and Oudh Gazette, 22nd February, 1879, part I., page 253. N.-W. P. and Oudh Gazette, 28th February, 1880, part I., page 101.
1878	XI.	4, 11, and 17,	Rules under the Indian Arms Act.	Gazette of India, 4th January, 1879, part I., page 3. Gazette of India, 8th March, 1879, part I., page 142. Gazette of India, 28th June, 1879, part I., page 438. Gazette of India, 12th July, 1879, part I., page 459. Gazette of India, 6th September, 1879, part I, page 591. Gazette of India, 1st October, 1881, part I., page 433. Gazette of India, 8th October, 1881, part I., page 466. Gazette of India, 26th November, 1881, part I., page 587. Gazette of India, 24th December, 1881, part I., page 617. N.-W. P. and Oudh Gazette, 11th January, 1879, part I., page 34. N.-W. P. and Oudh Gazette, 8th March, 1879, part I., page 351. N.-W. P. and Oudh Gazette, 10th May, 1879, part I., page 393. N.-W. P. and Oudh Gazette, 26th July, 1879, part I., page 639. N.-W. P. and Oudh Gazette, 6th September, 1879, part I., page 122. N.-W. P. and Oudh Gazette, 13th September, 1879, part I., page 132.

APPENDIX I.

List of Rules and Notifications having the force of Law in the N.-W. Provinces and Oudh—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1878	XI.	13	Powers under the Arms Act.	N.-W. P. and Oudh Gazette, 13th March, 1880, part I., page 118.	
		27	Exemptions under the Indian Arms Act.	Gazette of India, 8th March, 1879, part I., page 141.	
				Gazette of India, 24th May, 1879, part I., page 371.	
				Gazette of India, 19th July, 1879, part I., page 499.	
				Gazette of India, 30th August, 1879, part I., page 580.	
				Gazette of India, 17th January, 1880, part I., page 49.	
				Gazette of India, 24th July, 1880, part I., page 377.	
				Gazette of India, 11th September, 1880, part I., page 438.	
				Gazette of India, 11th December, 1880, part I., page 681.	
				Gazette of India, 18th June, 1881, part I., page 238.	
				Gazette of India, 9th July, 1881, part I., page 280.	
				Gazette of India, 27th August, 1881, part I., page 343.	

				N.-W. P. and Oudh Gazette, 4th August, 1880, part I., page 314. N.-W. P. and Oudh Gazette, 16th October, 1880, part I., page 400. N.-W. P. and Oudh Gazette, 30th October, 1880, part I., page 421. N.-W. P. and Oudh Gazette, 25th June, 1881, part I., page 252. N.-W. P. and Oudh Gazette, 3rd December, 1881, part I., page 584.	
	XVII.	12 cl. (*a*), (*b*), (*d*), (*e*), (*f*), and (*g*).	Rules under the Northern India Ferries Act.	N.-W. P. and Oudh Gazette, 14th February, 1881, part I., page 184.	
		15	Tolls and exemptions under the Northern India Ferries Act.	N.-W. P. and Oudh Gazette, 14th May, 1881, part I., page 183. N.-W. P. and Oudh Gazette, 23rd July, 1881, part I., page 295.	
1879	I.	55	Rules under the Indian Stamp Act for vend of stamps.	N.-W. P. and Oudh Gazette, 27th April, 1878, part I., page 534. N.-W. P. and Oudh Gazette, 4th May, 1878, part I., page 565.	
		9, 15, 17, 32, 51, and 56.	General rules under the Indian Stamp Act.	Gazette of India, 26th February, 1881, part I., page 65. Gazette of India, 4th June, 1881, part I., page 223.	
		8	Reductions and exemptions.	... ...	See table of exemptions issued by Department of Finance and Commerce, printed at XIII.-2., page 7.
	IV.	...	Revised rules under the Indian Railway Act.	N.-W. P. and Oudh Gazette, 18th October, 1879, part I., page 174.	

APPENDIX I.

List of Rules and Notifications having the force of Law in the N.-W. Provinces and Oudh—(concluded).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1879	I.	53	Definition of Local Government for purposes of the Indian Railway Act.	Gazette of India, 14th June, 1879, part I., page 416.	
		8	General rules for all railways in India.	Gazette of India, 18th September, 1880, part I., page 450.	
	XI.	5	Rules under the Local Authorities Loans Act.	Gazette of India, 8th November, 1879, page 721, part I. N.-W. P. and Oudh Gazette, 15th November, 1879, part I., page 237.	
1880	XXI.	13 and 15	Rules under the Extradition Act.	N.-W. P. and Oudh Gazette, 20th March, 1875, part I., page 377. N.-W. P. and Oudh Gazette, 16th October, 1875, part I., page 1469. N.-W. P. and Oudh Gazette, 2nd September, 1876, part I., page 1142.	
	VI.	4 and 19	Rules under the Northern India License Act.	Gazette of India, 22nd May, 1880, part I., page 281. N.-W. P. and Oudh Gazette, 11th May, 1878, part I., page 601.	
		26	Exemptions and rules un the Northern India License Act.	N.-W. P. and Oudh Gazette, 11th May, 1878, part I., page 601.	
		24	Powers under the Northern India License Act.	N.-W. P. and Oudh Gazette, 11th May, 1878, part I., page 602.	

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only.

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1850	XII.	2	Security to be given by public accountants.	Gazette of 6th March, 1875, page 324; Gazette of 17th June, 1876, page 728; Gazette of 29th July, 1876, page 934.	Rules made by the Board of Revenue, North-Western Provinces (with the sanction of Government) and the High Court.
1856	XII.	2	Duties of Civil Court Amíns.	Gazette of 15th October, 1881, page 1076. ...	High Court Circular No. 20, dated 10th October, 1881.
1863	XX.	10	Rules for the election of Committees.	Gazette of 1st March, 1865, page 120.	
1864	XXII.	17 & 19 (cl. 7) & 25 & 26.	Prevention of venereal disease in Military Cantonments.	Gazette of 10th October, 1866, page 584; Gazette of 1st June, 1870, page 198.	
		19, clauses 4, 5, 6, 8, 9, & 11.	Military Cantonments and Cantonment Funds.	Gazette of 17th October, 1866, page 616; Gazette of 7th July, 1869, page 263; Gazette of 27th July, 1872, page 873.	
1867	I.	13 & 16	Rules for the management of the river Ganges between Allahabad and Dinapore.	Gazette of 15th September, 1869, page 363.	
	XXV.	21	Rules under the Press Act,	Gazette of 15th May, 1867, page 329; Gazette of 20th July, 1872, page 845.	

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1870	VII.	20, cl. 1	Rules as to fees chargeable for serving processes issued by Revenue Courts within the jurisdiction of the High Court, North-Western Provinces.	Gazette of 5th February, 1881, part I., page 60.	
		20, cl. 1	Rules for fees chargeable for serving and executing processes issued by the High Court, North-Western Provinces, in its appellate jurisdiction and by other Civil Courts.	Gazette of 15th October, 1881, part II., page 1066,	High Court Circular No. 14, dated 10th October, 1881.
		20, cl. 2	Rules as to fees chargeable for serving and executing processes issued by Magistrates.	Gazette of 15th October, 1881, part II., page 1056,	High Court Circular No. 4, dated 10th October, 1881.
		20, cl. 3	Rules for the remuneration of process-servers in Civil Courts.	Gazette of 15th October, 1881, part II., page 1073,	High Court Circular No. 15, dated 10th October, 1881.
		22	Rules for fixing and altering the number of process-servers in Civil Courts.	Gazette of 15th October, 1881, part II., page 1074,	High Court Circular No. 16, dated 10th October, 1881.
		23	Rules as to remuneration and number of peons	Gazette of 9th September, 1876, page 1172; Gazette of 25th November, 1876, page 1506.	

			employed for service and execution of processes issued by Revenue Courts.		
		26	Description of stamps by which certain fees may be denoted.	Gazette of 20th March, 1875, page 378.	
	VIII.	2	Rules under the Female Infanticide Act.	Gazette of 27th March, 1875, page 408; Gazette of 24th August, 1878, page 1248.	Inspector-General's No. 366A., dated 7th December, 1874.
	X.	59	Rules of procedure for the acquisition of land.	Gazette of 18th December, 1875, page 1744; Gazette of 8th March, 1879, page 358; Gazette of 9th August, 1879, page 133; Gazette of 15th February, 1879, page 225; Gazette of 24th March, 1877, page 319; Gazette of 14th July, 1877, page 850; Gazette of 8th June, 1878, page 748.	
1871	VI.	6	Rules for the qualifications of Munsifs.	Gazette of 21st May, 1881, part I., page 205.	
	XXIII.	14	Rules relating to certificates for the trial of pension cases by Civil Courts.	Gazette of 25th March, 1876, page 346.	
			Rules relating to pensions other than those regulated by the Civil Pension Code.	Gazette of 9th December, 1876, page 1559.	
	XXVI.	...	Rules relating to advances,	Gazette of 4th October, 1879, part II., page 363.	
	XXVII.	18	Rules for certain criminal tribes.	Gazette of 21st March, 1874, page 701; Gazette of 12th July, 1879, page 11; Gazette of 20th December, 1879, page 296.	
1872	X.	292	Rules of procedure ...	... ...	The High Court issues these from time to time in circulars which are not always published in the Gazette.

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1873	X.	421	Expenses of complainants and witnesses.	Gazette of 28th September, 1878, page 1477.	
		39 and 40	Divisions of districts ...	Gazette of 13th June, 1874, page 1149.	
		25, 27, and 29	Powers of certain Magistrates.	Gazette of 26th July, 1873, page 903; Gazette of 27th December, 1873, page 1960; Gazette of 13th June, 1874, page 1149.	
	XV.	82 and 83	Scales of fees and their disposal.	Gazette of 21st September, 1872, page 1088.	
		85	Declaring who are to be deemed District Judges.	Ditto ditto.	
1873	VIII.	37	Rules for the imposition of owner's rate in villages in which canal irrigation has been introduced since settlement.	Gazette of 19th September, 1874, page 1620; Gazette of 10th October, 1874, page 1750; Gazette of 23rd January, 1875, page 119.	
		37, 38 and 39	Ditto in canal-irrigated land not assessed to land revenue.	Gazette of 15th May, 1875, page 653.	
		75	Rules under the Northern India Canal and Drainage Act.	Gazette of 21st July, 1877, page 892; Gazette of 20th November, 1880, part I., page 433; Gazette of 7th June, 1879, page 778.	
	X.	7	Form of oath ...	Gazette of 3rd May, 1873, page 604.	
	XIX.	256	Procedure in appeals to Commissioners.	Gazette of 31st October, 1874, pages 1837-39.	
			Procedure in appeals to Board of Revenue.	Gazette of 7th November, 1874, page 1869; Gazette of 21st October, 1876, page 1367.	

	106	Inspection of records ...	Gazette of 28th November, 1874, page 1957; Gazette of 7th October, 1875, page 1888.	
	257 (a), & (f)	Alluvion and diluvion rules for the guidance of officers making partitions.	Gazette of 12th December, 1874, page 2018; Gazette of 13th November, 1875, page 1593; Gazette of 16th August, 1879, page 172; Gazette of 8th November, 1879, page 473.	Board's Circular No, $\frac{1}{\text{I.-9}}$, dated 7th September, 1876. Rule 40 has been cancelled by Board's Book Circular No. 1, dated 6th August, 1879.
		Sequestered estates ...	...	Board's Book Circular No. $\frac{1}{\text{III.-9}}$, dated 16th January, 1877, E. C. pages 51-III., part I.
	195, &c.	Rules for the management of Court of Wards Estates.	Gazette of 25th September, 1875, part II., page 1345.	See also Board's Circular No $\frac{\text{K. T.}}{\text{X.-57}}$, dated 20th November, 1875.
		State properties ...	...	Board's E. C., pages 199-IV., part I.
	147	Instalments of revenue ...	Gazette of 27th March, 1875, page 415; Gazette of 3rd April, 1880, page 316.	
	150, 151, 152, 160, and 183.	Collection of revenue ...	Gazette of 27th March, 1875, page 416.	
	22 and 257	Tahsíldars ...	Gazette of 27th March, 1875, page 422; Gazette of 23rd December, 1876, page 1668; Gazette of 15th March, 1879, page 398.	For additional rules see Board's Circular No $\frac{2}{\text{IX.}}$, dated 13th March, 1879, and No. $\frac{6}{\text{IX.-54}}$, dated 6th July, 1880.
	103	Assessment of land previously released from revenue.	Gazette of 27th March, 1875, page 424.	
	257	Lumberdars ...	Gazette of 27th March, 1875, page 425.	

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(continued).

Year of Act.	Number of Act.	Section under wuich rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1873	XIX.	24 to 32	Patwári cess and duties and salaries of patwáris.	Gazette of 28th April, 1877, page 483; Gazette of 17th April, 1880, page 358.	Also Board's Book Circular No. $\frac{6}{IV.-26}$, dated 10th August, 1877, E.C. page 39, part III.
		257 (*c*) & (*d*).	Kanúngos ...	Gazette of 28th April, 1877, page 497.	
		6 and 10	Division of work between Members of the Board of Revenue.	Gazette of 26th June, 1875 (Supplement), page 877.	Of temporary effect only.
		39 & 257 (*e*), (*b*), and (*f*).	Settlement operations ...	Gazette of 9th October, 1875, pages 1426-40; Gazette of 6th December, 1875, page 1676; Gazette of 26th March, 1881, page 278; Gazette of 15th October, 1881, part II., page 1085.	
		257 (*a*)	Alluvion and diluvion in permanently-settled districts.	Gazette of 9th October, 1875, page 1441; Gazette of 4th December, 1875, page 1680.	Also Board's Circular No. $\frac{1}{I.-9}$, dated 7th September, 1876.
			Alluvion and diluvion in temporarily-settled districts.	Gazette of 12th December, 1874, page 2018 ...	Board's E. C., part I., pages 38-45; Board's Circular No. $\frac{1}{I.-9}$, dated 7th September, 1876.
		6	Territorial division of jurisdiction of the Board as a Revenue Court.	Gazette of 1st April, 1876, page 377 ...	Of temporary effect only.
			Appeals from assessment,	Gazette of 17th June, 1876, page 731.	

		256	Dates and places for hearing of appeals and applications for revision of judgment by the Board of Revenue.	Gazette of 21st December, 1876, page 1367.	
		Chapter IV.,	Registration and maintenance of records.	Gazette of 3rd February, 1877, page 107; Gazette of 30th August, 1879, page 222.	Also Board's Book Circular No. $\frac{2}{II.}$ dated 23rd August, 1877.
		15	Powers of placing Assistant Collectors in charge of sub-divisions.	Gazette of 10th January, 1874, page 36.	
		240	Investment of Settlement Officers in charge of settlement with powers of a Collector for fixing circles and pay of patwáris and for making partitions.	Gazette of 10th January, 1874, page 37.	
			Ex-officio powers under ...	Gazette of 25th May, 1878, page 686; Gazette of 3rd July, 1875, page 892.	
		256	No decision to be modified, &c., without notice to parties.	Gazette of 3rd November, 1877, page 1491.	
1874	IX.	14	Discipline of vagrants in workhouses.	Gazette of 30th August, 1871, page 1043.	
		34	Powers conferred by Local Government.	Gazette of 10th July, 1875, page 927.	
		36	Rules for guidance of officers.	Gazette of 2nd November, 1870, page 472.	
	XIV.	3	Enactments notified to be in force in the Tarái district.	Gazette of 14th October, 1876, page 1310 ...	Also Gazette of India, 7th September, 1878, page 559.
			Enactments notified to be in force in the Kumaun and Garhwál districts.	Gazette of 9th December, 1876, pages 1548-49 ...	Ditto ditto.
			Enactments notified to be in force in the Jhánsi Division.	Gazette of 7th September, 1878, page 1341 ...	Ditto ditto.

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1874	XIV.	5	Extending section 13 of Act XIX. of 1873 to the Kumaun and Garhwál districts.	Gazette of India, 8th November, 1879, part I., page 720.	
		3	Declaring the Scheduled Districts Act in force in pargana Jaunsar Bawar of the Dehra Dún district and extending certain enactments to the same.	Gazette of India, 31st May, 1879, part I., page 381.	
			Ditto Mirzapur ...	Gazette of India, 31st May, 1879, page 383.	
			Declaring the Scheduled Districts Act in force in pargana Jaunsar Bawar.	Gazette of India, 31st August, 1878, page 546.	
		3	Ditto Jhánsi ..	Gazette of India, 9th November, 1877, page 678.	
		5	Extension of Act XIX. of 1873 to settled parts of the Tarái.	Gazette of 14th October, 1876, page 1311; Gazette of 9th December, 1876, page 1549; Gazette of 3rd August, 1878, page 1113.	
			Extending the Code of Civil Procedure to pargana Jaunsar Bawar of the Dehra Dún district.	Gazette of India, 31st May, 1879, part I., page 381.	
			Ditto Mirzapur ...	Gazette of India, 31st May, 1879, part I., page 383.	
			Extending Act I. of 1877 to the Jhánsi Division.	Gazette of India, 6th September, 1879, part I., page 592.	

		5	Extending Act XII. of 1879 to the scheduled districts in the North-Western Provinces.	Gazette of India, 4th December, 1880, part I., page 677.	
		6	Regulating administration of justice in scheduled districts.	Gazette of India, 21st June, 1879, page 823; Gazette of North-Western Provinces and Oudh, 19th July, 1879, pages 19-26.	
			Rules regulating procedure in scheduled districts of Kumaun and Garhwál.	Gazette of 30th November, 1878, page 1310.	
1875	VIII.	31	Powers under Inland Customs Act.	Gazette of 15th April, 1876, page 443; Gazette of 12th August, 1876, page 1042.	
1877	X.	269	Rules for the maintenance and custody, while under attachment, of live stock and other moveable property.	Gazette of 15th October, 1881, part II., page 1083.	High Court's Circular No. 21, dated 10th October, 1881.
			Rules relating to Civil Court Amíns and their subordinates.	Gazette of 26th June, 1880, pages 611-9 ...	High Court's Circular No. 20, dated 24th June, 1880.
		323	Ditto ditto ...	Gazette of 27th November, 1880, pages 1181-85,	Board's Book Circular No. $\frac{4}{\text{II.-34,}}$ dated 20th November, 1880.
		287	Sales in execution of decrees.	Gazette of 19th January, 1878, page 93; Gazette of 16th April, 1881, part II., page 365.	High Court's Circular No. 4 of 1881.
		320	Rules regulating sale of ancestral land or interest therein in execution of Civil Court decrees.	Gazette of 4th September, 1880, part I., page 346; Gazette of 6th November, 1880, part I., page 310; Gazette of 25th June, 1881, part I., page 253.	
		652	Rules for the guidance of officers administering oaths of declarants in the case of affidavits under the Code of Civil Procedure.	Gazette of 6th March, 1880, part II., page 228.	
			Expenses in calling for records and serving processes.	Gazette of 17th April, 1880, part II., page 357.	

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1877	X.	652	Rules regarding the preparation, arrangement, and transmission of records.	Gazette of 19th November, 1881, part II., page 1162.	High Court's Circular No. 24, dated 18th November, 1881.
		612	Rules relating to appeals to Her Majesty's Privy Council.	Gazette of 14th December, 1878, page 1937.	
		Chap. XXV.,	Rules for the issue of Commissions by all Civil Courts.	Gazette of 10th January, 1880, page 10 ...	High Court's Circular No. 2, dated 7th January, 1880.
1878	III.	4, 5, 7, 9, 18, 19, 20, and 24	Rules under the North-Western Provinces Local Rates Act.	Gazette of 22nd March, 1879, page 441.	
	VII.	29	Rules under the Forest Act.	Gazette of 27th March, 1880, part I., page 139.	
		25 and 75	Rules for the forest of the Dehra Dún district.	Gazette of 10th July, 1880, part I., page 263.	
			Rules for the Government forest in the Saháranpur district.	Gazette of 24th July, 1880, part I, page 289.	
			Ditto Dehra Dún ...	Gazette of 10th July, 1880, part I., page 263.	

		31	Rules for the protected forests of Naini Tál, Ránikhet, and Lalitpur.	Gazette of 24th July, 1880, part I., page 288.	
1879	III.	2	Rules for the disposal of records, &c., in the Courts of criminal jurisdiction	Gazette of 15th October, 1881, part II., page 1053,	High Court's Circular No. 3, dated 10th October, 1881.
			Rules for the disposal of records, &c., in the Civil Courts,	Gazette of 15th October, 1881, part II., page 1057,	High Court's Circular No. 12, dated 10th October, 1881.
		4	Destruction of useless records in the Revenue Courts.	Gazette of 6th August, 1881, part I., page 316.	
	X.	3	Rules relating to takávi advances under the Northern India Takávi Act.	Gazette of 5th March, 1881, part I., page 93; Gazette of 23rd April, 1881, part I., page 157; Gazette of 11th June, 1881, part I., page 235.	
	XVIII.	6	Pleaders and Mukhtars ...	Gazette of 12th June, 1880, part II., page 566 ...	High Court's Circular No. 19 of 1880.
		17	Revenue agents ...	Gazette of 8th May, 1880, part II., page 399; Gazette of 15th October, 1881, page 1084; Gazette of 28th February, 1880, page 202.	Board's Circular No. $\frac{2}{II.-2}$, dated 28th April, 1880.
		27 (a) and (b),	Fees payable to above ...		
	XVIII.	11	Rules regarding the functions, powers, and duties of Mukhtars in Civil Courts.	Gazette of 28th February, 1880, part II., page 202.	High Court's Notification No. 413, dated 26th February, 1880.
		20	Collectors of districts empowered to grant powers of attorney.	Gazette of 10th April, 1880, page 152.	
	XX.	14	Rules under the Glanders and Farcy Act.	Gazette of 17th December, 1881, part I., page 602.	

APPENDIX II.

List of Rules and Notifications having the force of Law in the North-Western Provinces only—(concluded).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of the *North-Western Provinces Gazette* in which the rules have been published.	Remarks.
1881	XII.	23	Suspension and remission of revenue and rent.	Gazette of 1st July, 1876, pages 785-87; Gazette of 30th August, 1879, page 223.	Board's Book Circular No. $\frac{1}{III.}$, dated 25th August, 1879.
		31 and 32	Relinquishment of holding by tenant.	Gazette of 27th March, 1875, pages 435-36.	
		35 and 37	Ejectment of tenant ...	Gazette of 27th March, 1876, page 436 ...	Board's Book Circular No. $\frac{1}{II.-239}$, dated 9th February, 1876.
		43	Division of produce and appraisement of crop.	Gazette of 27th March, 1876, pages 436 37.	
		50 and 55	Deposit of rent ...	...	Board's E. C., part I., page 13, part II.
		65, 67, 68, 69, 70, 72, and 76.	Distress ...	Gazette of 7th November, 1874, pages 1868-69 ...	Board's E. C., part I., pages 21, 22, part II
		211	Rules for the maintenance and custody of live stock, &c.	Gazette of 22nd December, 1877, page 1776.	
			Rules for the serving of summonses and notices on parties residing out of British India.	Gazette of 13th September, 1879, page 303 ...	Board's Book Circular No. $\frac{3}{II.}$, dated 1st September, 1879.

		211 (*a*)	Rules for the guidance of Rent Courts in the trial of cases of rent.	Gazette of 23rd April, 1881, part I., page 155.	
		211 (*b*)	Assessment of rent ...	Gazette of 14th August, 1875, page 1124 ...	Board's Book Circular No. $\frac{6}{\text{II.-391}}$, dated 13th August, 1875. Board's E. C., part I., pages 8-12.
		211 (*c*)	Instalments of rent ...	Gazette of 21st October, 1876, pages 1357-59; Gazette of 6th January, 1877, pages 4 and 5.	
		211 (*d*)	Procedure in certain classes of applications.	Gazette of 10th January, 1874, page 37; Gazette of 24th January, 1874, page 291; Gazette of 30th March, 1878, page 395.	
			Ex-officio powers under—.	Gazette of 25th May, 1878, page 686; Gazette of 3rd July, 1875, page 892.	
24 & 25 Vic., cap. 104.	...	15	Rules as to fees chargeable for serving and executing processes issued by the High Court in the exercise of its matrimonial, testamentary and intestate and extraordinary original civil jurisdiction.	Gazette of 15th October, 1881, part II., page 1075,	High Court's Circular No. 17, dated 10th October, 1881.
24 & 25 Vic., cap. 104.	...	15	Rules as to fee payable by way of poundage.	Gazette of 15th October, 1881, part II., page 1075,	High Court's Circular No. 18, dated 10th October, 1881.

APPENDIX III.

List of Rules and Notifications having the force of Law in Oudh only.

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1867	XXV.	20	Printing papers and newspapers, preservation of books, &c.	N.-W. P. and Oudh Gazette, 7th July, 1877, page 809.	
1868	XIX.	85	*Ex-officio* powers under the Oudh Rent Act.	N.-W. P. and Oudh Gazette, 7th August, 1880, part I., page 306.	
1870	VII.	20	Rules for the levy of process fees on processes to be served beyond the jurisdiction of the Courts in Oudh.	N.-W. P. and Oudh Gazette, 18th November, 1880, part I., page 43.	
		20, 22, & 23	Rules as to the cost of processes and the number of process-servers.	Oudh Gazette, 20th March, 1875, page 38.	
	XXIV.	20	Taking encumbered estates of taluqdars under Government management.	Gazette of India, 25th March, 1871, part I., page 195.	
1871	XXIII.	14	Pensions and grants by Government of money or land revenue.	N.-W. P. and Oudh Gazette, dated 9th June, 1877, page 657. N.-W. P. and Oudh Gazette, dated 25th January, 1879, page 118.	
1872	X.	421	Rules regarding expenses of complainants and witnesses in criminal cases.	Oudh Gazette, 17th January, 1874, part II., page 33.	
	XV.	62 and 82	Rules under Indian Christian Marriage Act.	Oudh Gazette, 30th August, 1873, part I., page 33.	

	X	39 and 40	Declaring tahsíls to be divisions of districts and delegating to District Magistrates the power of placing officers in charge of—.	Oudh Gazette, 18th November, 1876, page 91.
		36, 48, 49, 27, and 43.	Powers under Criminal Procedure Code.	Oudh Gazette, 25th January, 1873, page 11.
1874	VI.	22	Privy Council appeals ...	Oudh Gazette, 11th July, 1874, part II., page 13.
	IX.	...	Declaring part of Lucknow Central Jail to be a workhouse.	Oudh Gazette, 12th August, 1871, page 77.
1875	VIII.	10	Inland Customs prohibiting manufacture of salt and the manufacture of refined saltpetre throughout the whole of the territories mentioned in section 1, clause 3, of the Act, with certain exceptions.	Gazette of India, 19th June, 1875, part I., page 324.
		30	General Rules ...	Oudh Gazette, 9th September, 1876, part I., page 40.
		31	Powers of Police Officers...	Ditto, 15th July 1871, page 10.
1876	XVII.	6	Delegating to Deputy Commissioners the powers of placing Assistant Commissioners of the 1st class in charge of the sub-divisions of a district.	Ditto, 28th October, 1876, part I., page 73.
		9 and 180	Powers of Assistant Commissioners, 2nd class, conferred *ex officio* on permanent and officiating Extra Assistant Commissioners and Tahsíldars.	N.-W. P. and Oudh Gazette, 12th July, 1879, part I, page 12.
		13 and 220 *a*)	Qualifications, appointments, duties, remuneration, punishment, and dismissal of Tahsíldars.	N.-W. P. and Oudh Gazette, 22nd March, 1879, part I., page 442.

APPENDIX III.

List of Rules and Notifications having the force of Law in Oudh only—(continued).

Year of Act.	Number of Act.	Section under which rules have been framed.	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1876	XVII.	109 and 220	Rules relating to payment of land revenue instalments.	N.-W. P. and Oudh Gazette, 5th October, 1878, page 1536. N.-W. P and Oudh Gazette, 21st June, 1879, page 828. N. W. P. and Oudh Gazette, 9th August, 1879, page 69.	
		115	Certain classes of officers empowered to exercise the powers of arrest and detention of revenue defaulters.	N.-W. P. and Oudh Gazette, 10th August, 1878, page 1155.	
		158 and 220	Rules relating to the assistance to be given to the proprietor in the recovery of rent of mahâls or pattis held in sub-settlement or under heritable, non-transferable lease, rent payable under which has been fixed by a settlement officer or other competent authority.	N.-W. P. and Oudh Gazette, 10th July, 1880, part I, page 262.	

205	Rules regulating the qualifications, enrolment, and duties of patwáris.	N.-W. P. and Oudh Gazette, 17th November, 1877, page 1553. N.-W. P. and Oudh Gazette, 3rd July, 1880, page 253. N.-W. P. and Oudh Gazette, 13th November, 1880, page 441.
220 (*a*) (2)	Rules relating to lumberdars.	N.-W. P. and Oudh Gazette, 12th January, 1878, page 43. N.-W. P. and Oudh Gazette, 5th October, 1878, page 1541.
220 (*b*)	Rules for regulating the assessment of land gained by alluvion or the decrease of the assessment of the mahál in consequence of diluvion.	N.-W. P. and Oudh Gazette, 12th October, 1878, page 1567.
220 (*c*), (*d*), (*e*), (*h*), (*i*), and (*k*).	Rules regarding the making of partitions.	N.-W. P. and Oudh Gazette, 21st September, 1878, page 1426. N.-W. P. and Oudh Gazette, 30th August, 1879, page 114. N.-W. P. and Oudh Gazette, 4th October, 1879, page 160. N.-W. P. and Oudh Gazette, 17th April, 1880, page 160.
220 (*c*)	Rules to regulate the procedure to be followed by Commissioners, Deputy Commissioners, and Assistant Commissioners.	N.-W. P. and Oudh Gazette, 25th June, 1881, part I., page 254.
220 (*f*)	Rules relating to the forms, contents, preparation, and maintenance of revenue registers.	N.-W. P. and Oudh Gazette, 14th May, 1881, part I., page 188. N.-W. P. and Oudh Gazette, 27th August, 1881, part I., page 351.

APPENDIX III.

List of Rules and Notifications having the force of Law in Oudh only—(concluded).

Year of Act.	Number of Act.	Section under which rules have been framed	Subject.	Date, part and page of Gazette in which the rules have been published.	Remarks.
1876	XVIII.	27 (*a*), (*b*), (*c*), (*d*).	Rules for the custody and sale of movable property attached in execution of decree, &c.	N.-W. P. and Oudh Gazette, 27th October, 1877, page 1460.	
		27 (*b*)	Levy of a fee or commission on the sale of attached property and the disposal of the funds accruing from such fees.	N.-W. P. and Oudh Gazette, 27th October, 1877, page 1460.	
		27 (*c*)	Appointment and remuneration of persons by whom property is to be attached, kept in custody, and sold.	N.-W. P. and Oudh Gazette, 27th October, 1877, page 1460.	
		27 (*d*)	Appointment and remuneration of persons by whom local investigations under section 392, Act X. of 1877, and examination and adjustment of accounts under section 394 of the said Act are to be made.	N.-W. P. and Oudh Gazette, 27th October, 1877, page 1460.	

		39 (*a*)	Discipline and remuneration of village and road chaukidars in Oudh and rules for the realization of the chaukidari cess.	N.-W. P. and Oudh Gazette, 10th May, 1879, page 658. N.-W. P and Oudh Gazette, 7th May, 1881, part I., page 174.
1877	X.	287	Rules for the sale of property in execution of a decree.	N.-W. P and Oudh Gazette, 20th November, 1877, page 1518.
		37	Persons to be considered as recognised agents.	N.-W. P. and Oudh Gazette, 27th July, 1878, page 1058.
		539	Powers of Advocate General for Oudh conferred on Wasika Officer.	N.-W. P. and Oudh Gazette, 27th July, 1878, page 1058.
1878	IV.	4 and 15 (*a*)	Oudh Local Rates ...	N.-W. P and Oudh Gazette, 22nd March, 1879, page 442. N.-W. P. and Oudh Gazette, 10th January, 1880, part I., page 15.
1879	X.	3	Rules under the Northern India Takávi Act.	N.-W. P. and Oudh Gazette, 26th March, 1881, part I., page 119 N.-W. P. and Oudh Gazette, 30th April, 1881, part I., page 166.
	XVIII.	14, 17, 27 and 37.	Rules for the qualification, admission, enrolment, and examination of candidates to be revenue agents, and fees to be paid.	N.-W. P and Oudh Gazette, 31st January, 1880, page 55, part I. N.-W. P. and Oudh Gazette, 12th November, 1881, part I., page 542.
1881	I.	2	Rules under Taj Mahal Pension Act.	Gazette of India, 23rd July, 1881, page 297.

ORDERS OF THE GOVERNMENT,

NORTH-WESTERN PROVINCES AND OUDH.

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